Patricia M. French
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June 30, 2005

BY HAND DELIVERY AND E-FILE

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: Bay State Gas Company, D.T.E. 05-27

Dear Ms. Cottrell:

Enclosed for filing, on behalf of Bay State Gas Company ("Bay State"), please find Bay State's responses to the following information requests:

From the Department:

DTE-6-19	DTE-11-34	DTE-15-1	DTE-15-17	DTE-15-33	DTE-15-34
DTE-16-1	DTE-16-3	DTE-16-10	DTE-16-11	DTE-16-19	DTE-16-20
DTE-16-32	DTE-16-33	DTE-16-34	DT-16-35	DTE-18-11	
DTE-18-12	DTE-18-14	DTE-18-15	DTE-18-16	DTE-18-20	
DTE-18-23	DTE-19-1	DTE-19-2	DTE-19-4	DTE-19-5 (CONFIDENTIAL)	
DTE-19-6	DTE-19-9	DTE-19-10	DTE-19-11	DTE-21-2	
DTE-21-3	DTE-21-6	DTE-21-7	DTE-21-8		

Please do not hesitate to telephone me with any questions whatsoever.

Very truly yours,

Patricia M. French

cc: Per Ground Rules Memorandum issued June 13, 2005:

Paul E. Osborne, Assistant Director – Rates and Rev. Requirements Div. (1 copy)
A. John Sullivan, Rates and Rev. Requirements Div. (4 copies)
Andreas Thanos, Assistant Director, Gas Division (1 copy)
Alexander Cochis, Assistant Attorney General (4 copies)
Service List (1 electronic copy)

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
SIXTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-6-19 Refer to Exh. BSG/JES-1, at 20 and Exh. BSG/JES-1, Sch. JES-6, at 6. Please provide the Department with all underlying data and analyses, as well as receipts, invoices, and any other documentation for the last 5 years self-insurance costs and claims.

Response: Attachment DTE-6-19 provides a claims loss run for General Liability and Auto Liability, dating from February 2001 through May 2005. In February 2001, Bay State entered the corporate insurance program. Information prior to this date is not readily available.

The claims administration for these was contracted to Travelers Insurance. Travelers investigates and settles claims on the Company's behalf. Travelers maintains records for the Company, and hence, additional documentation is not readily available.

Please also see Bay State's response to AG-3-10 for further responsive information.

Claim Number	Claim Type	State	Claim Status	Loss Date	Paid	Outstanding	Incurred/Total
AXU4258AL	Auto Liability	MA	Closed	2/1/2001	$0.00	$0.00	$0.00
AXU4548AL	Auto Liability	MA	Closed	2/3/2001	$1,293.37	$0.00	$1,293.37
AXU4554AL	Auto Liability	MA	Closed	2/5/2001	$24,008.24	$0.00	$24,008.24
AXU4564AL	Auto Liability	MA	Closed	2/5/2001	$0.00	$0.00	$0.00
AXU5327AL	Auto Liability	MA	Closed	2/6/2001	$958.56	$0.00	$958.56
AXU5534AL	Auto Liability	MA	Closed	2/13/2001	$3,421.22	$0.00	$3,421.22
AXU7032AL	Auto Liability	MA	Closed	2/17/2001	$801.47	$0.00	$801.47
AXU6177AL	Auto Liability	MA	Closed	2/17/2001	$6,923.18	$0.00	$6,923.18
AXU6150AL	Auto Liability	NH	Closed	2/20/2001	$1,625.30	$0.00	$1,625.30
AXU7034AL	Auto Liability	MA	Closed	2/28/2001	$0.00	$0.00	$0.00
AXU6882AL	Auto Liability	MA	Closed	3/5/2001	$2,158.15	$0.00	$2,158.15
AXU9779AL	Auto Liability	MA	Closed	3/9/2001	$590.69	$0.00	$590.69
AXU9781AL	Auto Liability	MA	Closed	3/13/2001	$181.31	$0.00	$181.31
AWJ1681AL	Auto Liability	MA	Closed	3/15/2001	$762.16	$0.00	$762.16
AWJ1686AL	Auto Liability	MA	Closed	3/27/2001	$0.00	$0.00	$0.00
AWJ7059AL	Auto Liability	MA	Closed	4/21/2001	$444.93	$0.00	$444.93
AWJ9632AL	Auto Liability	MA	Closed	5/16/2001	$0.00	$0.00	$0.00
AWJ7035AL	Auto Liability	MA	Closed	5/17/2001	$1,458.97	$0.00	$1,458.97
AWJ9636AL	Auto Liability	MA	Closed	5/24/2001	$839.80	$0.00	$839.80
AVJ7920AL	Auto Liability	MA	Closed	5/29/2001	$0.00	$0.00	$0.00
AVJ0454AL	Auto Liability	MA	Closed	5/29/2001	$12,259.80	$0.00	$12,259.80
AVJ0460AL	Auto Liability	MA	Closed	6/5/2001	$0.00	$0.00	$0.00
AWJ9638AL	Auto Liability	MA	Closed	6/7/2001	$2,303.05	$0.00	$2,303.05
AVJ0463AL	Auto Liability	MA	Closed	6/14/2001	$14,564.31	$0.00	$14,564.31
AVJ4447AL	Auto Liability	MA	Closed	6/28/2001	$0.00	$0.00	$0.00
AVJ4098AL	Auto Liability	MA	Closed	6/30/2001	$725.03	$0.00	$725.03
AVJ6778AL	Auto Liability	MA	Closed	7/5/2001	$1,392.32	$0.00	$1,392.32
AVJ4055AL	Auto Liability	MA	Closed	7/19/2001	$9,949.64	$0.00	$9,949.64
AVJ6369AL	Auto Liability	MA	Closed	7/20/2001	$961.99	$0.00	$961.99
AUD2471AL	Auto Liability	MA	Closed	7/25/2001	$1,630.24	$0.00	$1,630.24
AVJ5665AL	Auto Liability	MA	Closed	7/27/2001	$5,683.64	$0.00	$5,683.64
ATC5939AL	Auto Liability	MA	Closed	8/6/2001	$0.00	$0.00	$0.00
AJN0273AL	Auto Liability	MA	Closed	8/6/2001	$5.00	$0.00	$5.00
AVJ6578AL	Auto Liability	MA	Closed	8/8/2001	$0.00	$0.00	$0.00
AUD5583AL	Auto Liability	MA	Closed	8/8/2001	$0.00	$0.00	$0.00
AVJ6918AL	Auto Liability	MA	Closed	8/9/2001	$599.76	$0.00	$599.76

Claim Number	Claim Type	State	Claim Status	Loss Date	Paid	Outstanding	Incurred/Total
AVJ8079AL	Auto Liability	MA	Closed	8/15/2001	$291.15	$0.00	$291.15
C5U5229AL	Auto Liability	MA	Closed	8/26/2001	$0.00	$0.00	$0.00
AVJ9933AL	Auto Liability	MA	Closed	9/4/2001	$0.00	$0.00	$0.00
C5J1900AL	Auto Liability	MA	Closed	9/14/2001	$473.62	$0.00	$473.62
C5J2248AL	Auto Liability	MA	Closed	9/14/2001	$0.00	$0.00	$0.00
AUD1106AL	Auto Liability	MA	Closed	9/18/2001	$0.00	$0.00	$0.00
AUD2240AL	Auto Liability	MA	Closed	9/18/2001	$0.00	$0.00	$0.00
AUD1885AL	Auto Liability	MA	Closed	9/19/2001	$0.00	$0.00	$0.00
AUD1669AL	Auto Liability	MA	Closed	9/21/2001	$1,125.04	$0.00	$1,125.04
AUD2835AL	Auto Liability	MA	Closed	10/2/2001	$8,179.68	$0.00	$8,179.68
AUD3101AL	Auto Liability	MA	Closed	10/2/2001	$0.00	$0.00	$0.00
AUD5278AL	Auto Liability	MA	Closed	10/4/2001	$940.00	$0.00	$940.00
AUD4708AL	Auto Liability	MA	Closed	10/8/2001	$0.00	$0.00	$0.00
NIS000071	Auto Liability	Unknown	Closed	10/10/2001	$11,342.82	$25,000.00	$36,342.82
AUD4716AL	Auto Liability	MA	Closed	10/18/2001	$7,147.91	$0.00	$7,147.91
C5U9537AL	Auto Liability	MA	Closed	10/22/2001	$605.00	$0.00	$605.00
AUD5633AL	Auto Liability	MA	Closed	10/26/2001	$0.00	$0.00	$0.00
ATC1946AL	Auto Liability	MA	Closed	11/9/2001	$1,188.25	$0.00	$1,188.25
ATC1638AL	Auto Liability	MA	Closed	12/5/2001	$3,070.74	$0.00	$3,070.74
ATC1641AL	Auto Liability	MA	Closed	12/28/2001	$19,416.25	$0.00	$19,416.25
ATC1645AL	Auto Liability	MA	Closed	12/28/2001	$0.00	$0.00	$0.00
ATC2287AL	Auto Liability	MA	Closed	1/2/2002	$0.00	$0.00	$0.00
ATC3335AL	Auto Liability	MA	Closed	1/11/2002	$868.88	$0.00	$868.88
ATC3412AL	Auto Liability	MA	Closed	1/15/2002	$575.38	$0.00	$575.38
ATC4423AL	Auto Liability	MA	Closed	1/15/2002	$1,729.28	$0.00	$1,729.28
ARB9920AL	Auto Liability	MA	Closed	1/29/2002	$17,005.68	$0.00	$17,005.68
ARB2257AL	Auto Liability	MA	Closed	3/12/2002	$970.10	$0.00	$970.10
ATC9135AL	Auto Liability	MA	Closed	3/18/2002	$0.00	$0.00	$0.00
ARB6446AL	Auto Liability	MA	Closed	5/25/2002	$0.00	$0.00	$0.00
ARB9321AL	Auto Liability	MA	Closed	6/17/2002	$4,957.28	$0.00	$4,957.28
AQV3567AL	Auto Liability	IN	Closed	6/25/2002	$0.00	$0.00	$0.00
APY0717AL	Auto Liability	MA	Closed	7/5/2002	$1,965.45	$0.00	$1,965.45
APY9683AL	Auto Liability	MA	Closed	7/25/2002	$5.00	$0.00	$5.00
ALG3061AL	Auto Liability	MA	Closed	8/1/2002	$525.95	$0.00	$525.95
APY6822AL	Auto Liability	MA	Closed	8/16/2002	$2,357.66	$0.00	$2,357.66
APY7671AL	Auto Liability	MA	Closed	8/16/2002	$0.00	$0.00	$0.00

Claim Number	Claim Type	State	Claim Status	Loss Date	Paid	Outstanding	Incurred/Total
APY6570AL	Auto Liability	MA	Closed	8/25/2002	$2,515.00	$0.00	$2,515.00
APY9534AL	Auto Liability	MA	Closed	9/19/2002	$534.00	$0.00	$534.00
ANN1152AL	Auto Liability	MA	Closed	9/20/2002	$0.00	$0.00	$0.00
ANN0095AL	Auto Liability	MA	Closed	9/27/2002	$0.00	$0.00	$0.00
ANN1379AL	Auto Liability	MA	Closed	10/7/2002	$0.00	$0.00	$0.00
ANN3019AL	Auto Liability	MA	Closed	10/25/2002	$0.00	$0.00	$0.00
ANN4270AL	Auto Liability	MA	Closed	10/28/2002	$0.00	$0.00	$0.00
ANN4293AL	Auto Liability	MA	Closed	10/28/2002	$0.00	$0.00	$0.00
ANN4294AL	Auto Liability	MA	Closed	11/7/2002	$0.00	$0.00	$0.00
ANN6891AL	Auto Liability	MA	Closed	11/21/2002	$2,777.50	$0.00	$2,777.50
ANN6326AL	Auto Liability	MA	Closed	11/26/2002	$1,548.89	$0.00	$1,548.89
C5L5861AL	Auto Liability	MA	Closed	11/26/2002	$0.00	$0.00	$0.00
ANN6346AL	Auto Liability	MA	Closed	11/29/2002	$3,217.39	$0.00	$3,217.39
ANN6947AL	Auto Liability	MA	Closed	12/3/2002	$0.00	$0.00	$0.00
ANN8280AL	Auto Liability	MA	Closed	12/3/2002	$0.00	$0.00	$0.00
ANN6944AL	Auto Liability	MA	Closed	12/4/2002	$0.00	$0.00	$0.00
C5M5987AL	Auto Liability	MA	Closed	12/4/2002	$191.89	$0.00	$191.89
ANN6965AL	Auto Liability	MA	Closed	12/5/2002	$3,927.77	$0.00	$3,927.77
ANN7506AL	Auto Liability	MA	Closed	12/6/2002	$0.00	$0.00	$0.00
AJN2334AL	Auto Liability	MA	Closed	12/11/2002	$0.00	$0.00	$0.00
ANN7801AL	Auto Liability	MA	Open	12/11/2002	$13,096.00	$70,524.00	$83,620.00
ANN8104AL	Auto Liability	MA	Closed	12/11/2002	$0.00	$0.00	$0.00
AKV6690AL	Auto Liability	MA	Closed	12/11/2002	$0.00	$0.00	$0.00
C5M8357AL	Auto Liability	MA	Closed	1/2/2003	$1,675.78	$0.00	$1,675.78
AMK0840AL	Auto Liability	MA	Closed	1/13/2003	$0.00	$0.00	$0.00
ALG9014AL	Auto Liability	MA	Closed	1/16/2003	$0.00	$0.00	$0.00
ALG9463AL	Auto Liability	MA	Closed	1/16/2003	$0.00	$0.00	$0.00
AMK1797AL	Auto Liability	NH	Closed	1/17/2003	$15.00	$0.00	$15.00
AMK2059AL	Auto Liability	MA	Closed	1/23/2003	$22,783.17	$0.00	$22,783.17
AMK2146AL	Auto Liability	MA	Closed	1/23/2003	$0.00	$0.00	$0.00
AMK2148AL	Auto Liability	MA	Closed	1/23/2003	$0.00	$0.00	$0.00
AJN7518AL	Auto Liability	MA	Closed	1/24/2003	$0.00	$0.00	$0.00
AMK2695AL	Auto Liability	MA	Closed	1/27/2003	$6.00	$0.00	$6.00
C5L9931AL	Auto Liability	MA	Closed	2/3/2003	$380.41	$0.00	$380.41
AJN8966AL	Auto Liability	MA	Closed	2/3/2003	$1,100.00	$0.00	$1,100.00
AMK3871AL	Auto Liability	NH	Closed	2/5/2003	$0.00	$0.00	$0.00

Claim Number	Claim Type	State	Claim Status	Loss Date	Paid	Outstanding	Incurred/Total
AMK6130AL	Auto Liability	MA	Closed	2/10/2003	$0.00	$0.00	$0.00
AMK6142AL	Auto Liability	MA	Closed	2/10/2003	$0.00	$0.00	$0.00
C5K1047AL	Auto Liability	MA	Closed	2/11/2003	$954.85	$0.00	$954.85
AMK7282AL	Auto Liability	MA	Closed	2/14/2003	$22,148.61	$0.00	$22,148.61
AMK9836AL	Auto Liability	MA	Closed	2/14/2003	$0.00	$0.00	$0.00
AMK5811AL	Auto Liability	MA	Closed	2/18/2003	$275.63	$0.00	$275.63
AMK8355AL	Auto Liability	MA	Closed	3/7/2003	$0.00	$0.00	$0.00
AMK7460AL	Auto Liability	MA	Closed	3/10/2003	$0.00	$0.00	$0.00
AMK7363AL	Auto Liability	MA	Closed	3/10/2003	$5,278.90	$0.00	$5,278.90
C5J2571AL	Auto Liability	MA	Closed	3/14/2003	$0.00	$0.00	$0.00
AMK8796AL	Auto Liability	MA	Closed	3/25/2003	$0.00	$0.00	$0.00
AJN1710AL	Auto Liability	MA	Closed	4/8/2003	$2,396.06	$0.00	$2,396.06
ALG2046AL	Auto Liability	MA	Closed	4/22/2003	$0.00	$0.00	$0.00
ALG4398AL	Auto Liability	MA	Closed	5/5/2003	$0.00	$0.00	$0.00
C5J6197AL	Auto Liability	MA	Closed	5/6/2003	$1,068.73	$0.00	$1,068.73
ALG3261AL	Auto Liability	MA	Closed	5/15/2003	$168.27	$0.00	$168.27
ALG3116AL	Auto Liability	MA	Closed	5/15/2003	$5.00	$0.00	$5.00
ALG5707AL	Auto Liability	MA	Closed	5/17/2003	$0.00	$0.00	$0.00
AJN1264AL	Auto Liability	MA	Closed	5/17/2003	$0.00	$0.00	$0.00
ALG4827AL	Auto Liability	MA	Closed	5/17/2003	$418.27	$0.00	$418.27
ALG3910AL	Auto Liability	MA	Closed	5/24/2003	$0.00	$0.00	$0.00
C5J8407AL	Auto Liability	MA	Closed	6/6/2003	$2,088.14	$0.00	$2,088.14
ALG5203AL	Auto Liability	MA	Closed	6/11/2003	$0.00	$0.00	$0.00
ALG7126AL	Auto Liability	MA	Closed	7/2/2003	$5.00	$0.00	$5.00
ALG7695AL	Auto Liability	MA	Closed	7/5/2003	$0.00	$0.00	$0.00
ALG7809AL	Auto Liability	MA	Closed	7/10/2003	$1,027.51	$0.00	$1,027.51
ALG8607AL	Auto Liability	MA	Closed	7/15/2003	$193.46	$0.00	$193.46
AJN0357AL	Auto Liability	MA	Closed	8/6/2003	$0.00	$0.00	$0.00
C5H1563AL	Auto Liability	MA	Closed	8/15/2003	$0.00	$0.00	$0.00
AJN1173AL	Auto Liability	MA	Closed	8/15/2003	$2,682.43	$0.00	$2,682.43
AJN1321AL	Auto Liability	MA	Closed	8/15/2003	$0.00	$0.00	$0.00
AJN2051AL	Auto Liability	MA	Closed	8/25/2003	$0.00	$0.00	$0.00
AJN2262AL	Auto Liability	MA	Closed	8/25/2003	$0.00	$0.00	$0.00
AJN8242AL	Auto Liability	MA	Closed	9/15/2003	$1,269.69	$0.00	$1,269.69
AJN3677AL	Auto Liability	MA	Closed	9/17/2003	$4,094.68	$0.00	$4,094.68
AJN3830AL	Auto Liability	MA	Closed	9/17/2003	$0.00	$0.00	$0.00

Claim Number	Claim Type	State	Claim Status	Loss Date	Paid	Outstanding	Incurred/Total
AJN5783AL	Auto Liability	MA	Closed	9/17/2003	$0.00	$0.00	$0.00
AJN4618AL	Auto Liability	MA	Closed	9/17/2003	$0.00	$0.00	$0.00
AJN3804AL	Auto Liability	MA	Closed	9/17/2003	$0.00	$0.00	$0.00
AJN5363AL	Auto Liability	MA	Closed	9/22/2003	$0.00	$0.00	$0.00
AJN5319AL	Auto Liability	NH	Closed	10/7/2003	$10.00	$0.00	$10.00
AJN7807AL	Auto Liability	MA	Closed	11/4/2003	$9,752.91	$0.00	$9,752.91
AGX5458AL	Auto Liability	MA	Closed	12/16/2003	$0.00	$0.00	$0.00
AGX1582AL	Auto Liability	MA	Closed	12/16/2003	$2,697.11	$0.00	$2,697.11
AGX2941AL	Auto Liability	MA	Closed	1/7/2004	$0.00	$0.00	$0.00
AGX3772AL	Auto Liability	MA	Closed	1/12/2004	$0.00	$0.00	$0.00
AGX4923AL	Auto Liability	MA	Closed	1/15/2004	$2,668.31	$0.00	$2,668.31
AGX6335AL	Auto Liability	MA	Closed	1/15/2004	$0.00	$0.00	$0.00
C2V5578AL	Auto Liability	MA	Closed	1/27/2004	$0.00	$0.00	$0.00
AET4782AL	Auto Liability	MA	Closed	1/28/2004	$0.00	$0.00	$0.00
AGX5672AL	Auto Liability	MA	Closed	1/28/2004	$0.00	$0.00	$0.00
AGX5754AL	Auto Liability	MA	Closed	1/28/2004	$769.73	$0.00	$769.73
AET9275AL	Auto Liability	MA	Closed	1/28/2004	$0.00	$0.00	$0.00
AGX5880AL	Auto Liability	MA	Closed	1/30/2004	$0.00	$0.00	$0.00
AGX6498AL	Auto Liability	MA	Closed	2/6/2004	$0.00	$0.00	$0.00
C2V6024AL	Auto Liability	MA	Closed	2/9/2004	$1,821.08	$0.00	$1,821.08
AGX9000AL	Auto Liability	MA	Closed	3/8/2004	$0.00	$0.00	$0.00
AGX9230AL	Auto Liability	MA	Open	3/9/2004	$3,313.00	$21,536.00	$24,849.00
AET0177AL	Auto Liability	MA	Closed	3/12/2004	$0.00	$0.00	$0.00
AGX9481AL	Auto Liability	MA	Closed	3/12/2004	$2,395.60	$0.00	$2,395.60
AET9696AL	Auto Liability	MA	Open	4/6/2004	$0.00	$2,352.00	$2,352.00
AET1391AL	Auto Liability	MA	Closed	4/6/2004	$0.00	$0.00	$0.00
AET1845AL	Auto Liability	MA	Closed	4/12/2004	$0.00	$0.00	$0.00
AET2071AL	Auto Liability	MA	Closed	4/14/2004	$0.00	$0.00	$0.00
AET4367AL	Auto Liability	MA	Closed	4/16/2004	$0.00	$0.00	$0.00
AET2069AL	Auto Liability	MA	Closed	4/16/2004	$0.00	$0.00	$0.00
AET3155AL	Auto Liability	MA	Closed	5/3/2004	$0.00	$0.00	$0.00
AET3800AL	Auto Liability	MA	Closed	5/11/2004	$0.00	$0.00	$0.00
C2Q0372AL	Auto Liability	MA	Closed	5/12/2004	$0.00	$0.00	$0.00
AET4301AL	Auto Liability	MA	Closed	5/14/2004	$0.00	$0.00	$0.00
C2U3326AL	Auto Liability	MA	Closed	6/4/2004	$0.00	$0.00	$0.00
AET5958AL	Auto Liability	MA	Closed	6/8/2004	$0.00	$0.00	$0.00

Claim Number	Claim Type	State	Claim Status	Loss Date	Paid	Outstanding	Incurred/Total
AET6596AL	Auto Liability	MA	Closed	6/14/2004	$0.00	$0.00	$0.00
AET7632AL	Auto Liability	MA	Closed	6/30/2004	$687.65	$0.00	$687.65
AET8038AL	Auto Liability	MA	Closed	7/2/2004	$0.00	$0.00	$0.00
AET8119AL	Auto Liability	MA	Closed	7/8/2004	$0.00	$0.00	$0.00
AET9128AL	Auto Liability	MA	Closed	7/21/2004	$1,145.43	$0.00	$1,145.43
AET9271AL	Auto Liability	MA	Closed	7/22/2004	$0.00	$0.00	$0.00
AET9663AL	Auto Liability	MA	Closed	7/27/2004	$0.00	$0.00	$0.00
AET9897AL	Auto Liability	MA	Closed	7/30/2004	$0.00	$0.00	$0.00
ACM1244AL	Auto Liability	MA	Open	8/18/2004	$0.00	$0.00	$0.00
ACM2086AL	Auto Liability	MA	Closed	8/29/2004	$0.00	$0.00	$0.00
ACM2590AL	Auto Liability	MA	Closed	9/2/2004	$0.00	$0.00	$0.00
ACM2650AL	Auto Liability	MA	Closed	9/7/2004	$606.51	$0.00	$606.51
ACM2686AL	Auto Liability	MA	Closed	9/7/2004	$2,070.53	$0.00	$2,070.53
ACM3057AL	Auto Liability	MA	Closed	9/8/2004	$0.00	$0.00	$0.00
ACM2990AL	Auto Liability	MA	Closed	9/13/2004	$0.00	$0.00	$0.00
ACM3086AL	Auto Liability	MA	Closed	9/14/2004	$0.00	$0.00	$0.00
ACM3181AL	Auto Liability	MA	Closed	9/15/2004	$0.00	$0.00	$0.00
ACM3186AL	Auto Liability	MA	Closed	9/15/2004	$0.00	$0.00	$0.00
ACM3554AL	Auto Liability	MA	Closed	9/21/2004	$0.00	$0.00	$0.00
ACM3781AL	Auto Liability	MA	Closed	9/23/2004	$375.78	$0.00	$375.78
ACM4213AL	Auto Liability	MA	Closed	9/27/2004	$0.00	$0.00	$0.00
ACM4661AL	Auto Liability	MA	Closed	10/6/2004	$0.00	$0.00	$0.00
ACM5328AL	Auto Liability	MA	Closed	10/7/2004	$0.00	$0.00	$0.00
ACM4859AL	Auto Liability	MA	Closed	10/8/2004	$0.00	$0.00	$0.00
ACM5485AL	Auto Liability	MA	Closed	10/19/2004	$0.00	$0.00	$0.00
ACM5691AL	Auto Liability	MA	Closed	10/22/2004	$0.00	$0.00	$0.00
ACM6478AL	Auto Liability	MA	Closed	10/27/2004	$0.00	$0.00	$0.00
ACM7341AL	Auto Liability	MA	Closed	11/10/2004	$719.04	$0.00	$719.04
ACM7826AL	Auto Liability	MA	Open	11/23/2004	$0.00	$0.00	$0.00
ACM8384AL	Auto Liability	MA	Closed	12/2/2004	$0.00	$0.00	$0.00
ACM8724AL	Auto Liability	MA	Open	12/7/2004	$0.00	$0.00	$0.00
ACM9327AL	Auto Liability	MA	Closed	12/15/2004	$4,324.79	$0.00	$4,324.79
ACM9690AL	Auto Liability	MA	Closed	12/20/2004	$0.00	$0.00	$0.00
ACM9679AL	Auto Liability	MA	Closed	12/20/2004	$0.00	$0.00	$0.00
ACM9812AL	Auto Liability	MA	Closed	12/21/2004	$0.00	$0.00	$0.00
CMN0947AL	Auto Liability	MA	Closed	1/5/2005	$0.00	$0.00	$0.00

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CMN0740AL	Auto Liability	MA	Closed	1/6/2005	$0.00	$0.00	$0.00
CMN0885AL	Auto Liability	MA	Closed	1/7/2005	$0.00	$0.00	$0.00
CMN1598AL	Auto Liability	MA	Closed	1/17/2005	$2,197.04	$0.00	$2,197.04
CMN7900AL	Auto Liability	MA	Closed	1/17/2005	$2,522.18	$0.00	$2,522.18
CMN1650AL	Auto Liability	MA	Open	1/17/2005	$0.00	$4,000.00	$4,000.00
CMN1776AL	Auto Liability	MA	Closed	1/19/2005	$301.56	$0.00	$301.56
ALY8912AL	Auto Liability	OH	Closed	1/20/2005	$0.00	$0.00	$0.00
CMN2084AL	Auto Liability	MA	Closed	1/23/2005	$0.00	$0.00	$0.00
CMN2125AL	Auto Liability	MA	Closed	1/24/2005	$0.00	$0.00	$0.00
CMN2491AL	Auto Liability	MA	Closed	1/25/2005	$965.00	$0.00	$965.00
CMN2622AL	Auto Liability	MA	Closed	1/25/2005	$2,791.22	$0.00	$2,791.22
CMN2961AL	Auto Liability	MA	Closed	1/25/2005	$0.00	$0.00	$0.00
CMN3408AL	Auto Liability	MA	Closed	2/6/2005	$1,655.30	$0.00	$1,655.30
CMN3494AL	Auto Liability	MA	Closed	2/7/2005	$736.06	$0.00	$736.06
CMN4818AL	Auto Liability	MA	Closed	2/23/2005	$1,330.64	$0.00	$1,330.64
CMN7914AL	Auto Liability	MA	Closed	4/1/2005	$0.00	$0.00	$0.00
CMN7971AL	Auto Liability	MA	Open	4/4/2005	$0.00	$0.00	$0.00
CMN8046AL	Auto Liability	MA	Closed	4/5/2005	$0.00	$0.00	$0.00
CMN8247AL	Auto Liability	MA	Open	4/6/2005	$865.28	$0.00	$865.28
CMN9514AL	Auto Liability	MA	Closed	4/19/2005	$0.00	$0.00	$0.00
CMN9545AL	Auto Liability	MA	Closed	4/24/2005	$0.00	$0.00	$0.00
CMN9433AL	Auto Liability	MA	Open	4/26/2005	$0.00	$0.00	$0.00
CIT0778AL	Auto Liability	MA	Closed	5/7/2005	$210.22	$0.00	$210.22
AXU7027	General Liabilit	MA	Closed	3/5/2001	$999.94	$0.00	$999.94
AUD3952	General Liabilit	MA	Closed	3/8/2001	$0.00	$0.00	$0.00
AUD1747	General Liabilit	MA	Closed	3/8/2001	$865.62	$0.00	$865.62
AWJ5559	General Liabilit	MA	Closed	3/23/2001	$479.31	$0.00	$479.31
AXU9776	General Liabilit	MA	Closed	3/29/2001	$2,290.00	$0.00	$2,290.00
APY6444	General Liabilit	MA	Closed	3/29/2001	$0.00	$0.00	$0.00
AVJ9018	General Liabilit	MA	Closed	4/12/2001	$961.04	$0.00	$961.04
AWJ5553	General Liabilit	MA	Closed	4/24/2001	$646.75	$0.00	$646.75
ALG4007	General Liabilit	MA	Closed	4/27/2001	$0.00	$0.00	$0.00
AUD6754	General Liabilit	MA	Closed	5/8/2001	$0.00	$0.00	$0.00
AVJ0446	General Liabilit	MA	Closed	5/9/2001	$458.16	$0.00	$458.16
AVJ5691	General Liabilit	MA	Closed	5/9/2001	$575.00	$0.00	$575.00
AVJ5401	General Liabilit	MA	Closed	5/11/2001	$0.00	$0.00	$0.00

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AWJ8008	General Liabilit	MA	Closed	5/23/2001	$555.00	$0.00	$555.00
AWC3166	General Liabilit	MA	Closed	6/4/2001	$6,519.53	$0.00	$6,519.53
AVJ5565	General Liabilit	MA	Closed	6/5/2001	$0.00	$0.00	$0.00
AVJ7872	General Liabilit	MA	Closed	6/17/2001	$0.00	$0.00	$0.00
AFP9302	General Liabilit	MA	Open	6/21/2001	$2,193.00	$2,982.00	$5,175.00
AVJ2886	General Liabilit	MA	Closed	6/23/2001	$1,980.00	$0.00	$1,980.00
AVJ4183	General Liabilit	MA	Closed	6/27/2001	$100.00	$0.00	$100.00
ARB4313	General Liabilit	MA	Closed	7/4/2001	$0.00	$0.00	$0.00
AVJ9767	General Liabilit	MA	Closed	7/9/2001	$0.00	$0.00	$0.00
AUD8945	General Liabilit	MA	Closed	7/17/2001	$3,000.00	$0.00	$3,000.00
AUD1402	General Liabilit	MA	Closed	8/2/2001	$413.66	$0.00	$413.66
AVJ6575	General Liabilit	MA	Closed	8/6/2001	$1,059.56	$0.00	$1,059.56
ALG5185	General Liabilit	MA	Closed	8/7/2001	$0.00	$0.00	$0.00
AVJ7418	General Liabilit	MA	Closed	8/15/2001	$0.00	$0.00	$0.00
AVJ7887	General Liabilit	MA	Closed	8/15/2001	$0.00	$0.00	$0.00
ANN8348	General Liabilit	MA	Closed	8/22/2001	$0.00	$0.00	$0.00
AUD7365	General Liabilit	MA	Closed	8/23/2001	$2,580.00	$0.00	$2,580.00
AVJ9017	General Liabilit	MA	Closed	8/24/2001	$560.00	$0.00	$560.00
ANN2193	General Liabilit	MA	Closed	9/10/2001	$2,074.00	$0.00	$2,074.00
AUD9820	General Liabilit	MA	Closed	9/15/2001	$1,832.84	$0.00	$1,832.84
ARB6352	General Liabilit	MA	Closed	9/26/2001	$0.00	$0.00	$0.00
AIF7150	General Liabilit	MA	Closed	9/26/2001	$0.00	$0.00	$0.00
AUD5066	General Liabilit	MA	Closed	10/4/2001	$0.00	$0.00	$0.00
ARB6357	General Liabilit	MA	Closed	10/4/2001	$0.00	$0.00	$0.00
AUD4106	General Liabilit	MA	Closed	10/15/2001	$877.50	$0.00	$877.50
ATC7045	General Liabilit	MA	Closed	10/22/2001	$294.58	$0.00	$294.58
AUD9812	General Liabilit	MA	Closed	10/23/2001	$0.00	$0.00	$0.00
AUD5744	General Liabilit	MA	Closed	10/25/2001	$150.00	$0.00	$150.00
ARB9562	General Liabilit	MA	Closed	10/27/2001	$0.00	$0.00	$0.00
AUD8940	General Liabilit	MA	Closed	11/4/2001	$600.00	$0.00	$600.00
ATC0365	General Liabilit	MA	Closed	11/6/2001	$2,121.00	$0.00	$2,121.00
ARB6354	General Liabilit	MA	Closed	11/15/2001	$0.00	$0.00	$0.00
ARB8798	General Liabilit	MA	Open	11/18/2001	$5,045.05	$14,454.95	$19,500.00
ARB4911	General Liabilit	MA	Closed	11/19/2001	$938.80	$0.00	$938.80
ARB6349	General Liabilit	MA	Closed	11/20/2001	$0.00	$0.00	$0.00
ATC1935	General Liabilit	MA	Closed	12/7/2001	$450.00	$0.00	$450.00

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ARB5843	General Liabilit	MA	Closed	12/31/2001	$0.00	$0.00	$0.00
ATC2770	General Liabilit	MA	Closed	1/2/2002	$5,710.51	$0.00	$5,710.51
AJN8475	General Liabilit	MA	Closed	1/8/2002	$0.00	$0.00	$0.00
ARB4690	General Liabilit	MA	Closed	1/24/2002	$449.53	$0.00	$449.53
ANN1906	General Liabilit	MA	Closed	2/9/2002	$0.00	$0.00	$0.00
AFP3292	General Liabilit	MA	Closed	2/12/2002	$5,887.27	$0.00	$5,887.27
ARB0881	General Liabilit	MA	Closed	2/13/2002	$2,000.00	$0.00	$2,000.00
ATC6572	General Liabilit	MA	Closed	2/20/2002	$283.54	$0.00	$283.54
ARB3294	General Liabilit	MA	Closed	2/22/2002	$500.00	$0.00	$500.00
ARB1738	General Liabilit	MA	Closed	3/5/2002	$81.43	$0.00	$81.43
C5M5970	General Liabilit	MA	Closed	3/13/2002	$0.00	$0.00	$0.00
ARB1497	General Liabilit	MA	Closed	3/26/2002	$1,411.10	$0.00	$1,411.10
ARB0890	General Liabilit	MA	Closed	4/3/2002	$934.00	$0.00	$934.00
ARB8797	General Liabilit	MA	Closed	4/7/2002	$0.00	$0.00	$0.00
ARB3185	General Liabilit	MA	Closed	4/19/2002	$2,300.00	$0.00	$2,300.00
ARB8796	General Liabilit	MA	Closed	4/26/2002	$0.00	$0.00	$0.00
ALG6874	General Liabilit	MA	Closed	5/7/2002	$0.00	$0.00	$0.00
AMK1272	General Liabilit	MA	Closed	5/20/2002	$1,394.50	$0.00	$1,394.50
AMK2547	General Liabilit	MA	Closed	6/17/2002	$21,125.00	$0.00	$21,125.00
APY8155	General Liabilit	MA	Closed	7/1/2002	$950.00	$0.00	$950.00
APY5455	General Liabilit	MA	Open	7/5/2002	$16,321.44	$8,678.56	$25,000.00
APY1358	General Liabilit	MA	Closed	7/9/2002	$1,000.00	$0.00	$1,000.00
CLN6077	General Liabilit	MA	Re-Opened	7/18/2002	$0.00	$0.00	$0.00
APY4674	General Liabilit	MA	Closed	8/7/2002	$1,358.90	$0.00	$1,358.90
ANN3291	General Liabilit	MA	Closed	8/30/2002	$0.00	$0.00	$0.00
APY8564	General Liabilit	MA	Closed	9/3/2002	$457.80	$0.00	$457.80
APY8157	General Liabilit	MA	Closed	9/9/2002	$0.00	$0.00	$0.00
ANN2944	General Liabilit	MA	Closed	9/9/2002	$134.26	$0.00	$134.26
ALG4971	General Liabilit	MA	Closed	9/19/2002	$9,000.00	$0.00	$9,000.00
ANN2696	General Liabilit	MA	Closed	9/22/2002	$4,849.47	$0.00	$4,849.47
AKV8548	General Liabilit	MA	Closed	9/30/2002	$1,417.50	$0.00	$1,417.50
AIF0427	General Liabilit	MA	Closed	9/30/2002	$0.00	$0.00	$0.00
ANN4907	General Liabilit	MA	Closed	10/8/2002	$1,500.00	$0.00	$1,500.00
ANN3254	General Liabilit	MA	Closed	10/9/2002	$0.00	$0.00	$0.00
AKV3271	General Liabilit	MA	Closed	10/14/2002	$0.00	$0.00	$0.00
ANN3471	General Liabilit	MA	Closed	10/15/2002	$292.50	$0.00	$292.50

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AIF7730	General Liabilit	MA	Closed	11/13/2002	$12,932.15	$0.00	$12,932.15
AMK7325	General Liabilit	MA	Closed	11/15/2002	$2,929.05	$0.00	$2,929.05
ANN6061	General Liabilit	MA	Closed	11/18/2002	$758.11	$0.00	$758.11
ANN6765	General Liabilit	MA	Closed	11/21/2002	$0.00	$0.00	$0.00
ANN6761	General Liabilit	MA	Closed	11/21/2002	$0.00	$0.00	$0.00
NIS006114	General Liabilit	MA	Open	12/1/2002	$0.00	$0.00	$0.00
ANN7991	General Liabilit	MA	Closed	12/12/2002	$0.00	$0.00	$0.00
AKV7036	General Liabilit	MA	Closed	12/14/2002	$0.00	$0.00	$0.00
ANN7835	General Liabilit	MA	Closed	12/15/2002	$34,493.87	$0.00	$34,493.87
ANN8620	General Liabilit	MA	Closed	12/22/2002	$5.00	$0.00	$5.00
ANN9509	General Liabilit	MA	Closed	1/2/2003	$2,782.45	$0.00	$2,782.45
ALG6715	General Liabilit	MA	Closed	1/16/2003	$6,349.09	$0.00	$6,349.09
ALG2363	General Liabilit	MA	Closed	1/17/2003	$2,715.00	$0.00	$2,715.00
ALG0493	General Liabilit	MA	Closed	1/20/2003	$2,888.70	$0.00	$2,888.70
AKV4118	General Liabilit	MA	Closed	1/20/2003	$18,275.05	$0.00	$18,275.05
AMK8965	General Liabilit	MA	Closed	1/26/2003	$44,159.31	$0.00	$44,159.31
AKV4070	General Liabilit	MA	Closed	1/27/2003	$0.00	$0.00	$0.00
AMK2993	General Liabilit	MA	Closed	1/29/2003	$0.00	$0.00	$0.00
AMK9222	General Liabilit	MA	Closed	2/22/2003	$786.98	$0.00	$786.98
AMK5476	General Liabilit	MA	Closed	2/24/2003	$487.60	$0.00	$487.60
ALG5450	General Liabilit	MA	Closed	3/1/2003	$0.00	$0.00	$0.00
ALG3209	General Liabilit	MA	Closed	3/14/2003	$0.00	$0.00	$0.00
AMK8286	General Liabilit	MA	Closed	3/18/2003	$1,565.95	$0.00	$1,565.95
ALG4012	General Liabilit	MA	Closed	3/21/2003	$0.00	$0.00	$0.00
AMY0109	General Liabilit	MA	Closed	3/21/2003	$0.00	$0.00	$0.00
AFP2861	General Liabilit	MA	Closed	4/3/2003	$0.00	$0.00	$0.00
AKV5647	General Liabilit	MA	Closed	4/6/2003	$0.00	$0.00	$0.00
ADA6081	General Liabilit	MA	Closed	4/8/2003	$0.00	$0.00	$0.00
AIF6596	General Liabilit	MA	Closed	4/30/2003	$1,510.71	$0.00	$1,510.71
ALG2834	General Liabilit	MA	Closed	5/12/2003	$4,417.90	$0.00	$4,417.90
ALG6568	General Liabilit	MA	Closed	5/16/2003	$0.00	$0.00	$0.00
ALG6620	General Liabilit	MA	Closed	5/30/2003	$509.25	$0.00	$509.25
AKV4114	General Liabilit	MA	Closed	6/11/2003	$0.00	$0.00	$0.00
AIF0655	General Liabilit	MA	Open	6/23/2003	$0.00	$8,552.00	$8,552.00
ALG7716	General Liabilit	MA	Closed	7/10/2003	$0.00	$0.00	$0.00
AKV4959	General Liabilit	MA	Closed	7/17/2003	$45.00	$0.00	$45.00

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AKV4877	General Liabilit	MA	Closed	7/26/2003	$625.43	$0.00	$625.43
AIF4665	General Liabilit	MA	Closed	7/30/2003	$0.00	$0.00	$0.00
AKV5425	General Liabilit	MA	Closed	8/5/2003	$720.00	$0.00	$720.00
AKV5813	General Liabilit	MA	Closed	8/6/2003	$0.00	$0.00	$0.00
AIF8818	General Liabilit	MA	Closed	8/6/2003	$2,963.95	$0.00	$2,963.95
C5I6163	General Liabilit	MA	Closed	8/14/2003	$65.00	$0.00	$65.00
AKV6348	General Liabilit	MA	Closed	8/21/2003	$0.00	$0.00	$0.00
AKV9614	General Liabilit	MA	Closed	8/30/2003	$0.00	$0.00	$0.00
AIF1131	General Liabilit	MA	Closed	9/4/2003	$0.00	$0.00	$0.00
AIF3602	General Liabilit	MA	Closed	10/1/2003	$0.00	$0.00	$0.00
AFP5021	General Liabilit	MA	Closed	10/1/2003	$0.00	$0.00	$0.00
ADA6817	General Liabilit	MA	Closed	10/1/2003	$3,500.00	$0.00	$3,500.00
AAQ2192	General Liabilit	MA	Closed	10/24/2003	$0.00	$0.00	$0.00
AIF2314	General Liabilit	MA	Closed	11/8/2003	$46.95	$0.00	$46.95
AFP9643	General Liabilit	MA	Closed	11/14/2003	$0.00	$0.00	$0.00
AIF5256	General Liabilit	MA	Closed	11/15/2003	$117.33	$0.00	$117.33
AFP2549	General Liabilit	MA	Open	11/15/2003	$5,977.83	$10,022.17	$16,000.00
AIF4240	General Liabilit	MA	Closed	11/18/2003	$3,540.31	$0.00	$3,540.31
AIF4663	General Liabilit	MA	Closed	11/21/2003	$0.00	$0.00	$0.00
AIF9235	General Liabilit	MA	Closed	11/26/2003	$606.68	$0.00	$606.68
AFP0194	General Liabilit	MA	Closed	12/2/2003	$1,599.51	$0.00	$1,599.51
AGX0790	General Liabilit	MA	Open	12/3/2003	$0.00	$1,000.00	$1,000.00
AIF4778	General Liabilit	MA	Closed	12/3/2003	$0.00	$0.00	$0.00
AIF5881	General Liabilit	MA	Closed	12/29/2003	$0.00	$0.00	$0.00
AIF6238	General Liabilit	MA	Closed	1/4/2004	$9,165.37	$0.00	$9,165.37
AFP7821	General Liabilit	MA	Closed	1/4/2004	$0.00	$0.00	$0.00
AFP7892	General Liabilit	MA	Closed	1/4/2004	$2,652.00	$0.00	$2,652.00
AIF7844	General Liabilit	MA	Closed	1/12/2004	$0.00	$0.00	$0.00
AIF7441	General Liabilit	MA	Closed	1/13/2004	$2,866.71	$0.00	$2,866.71
AAQ4826	General Liabilit	MA	Closed	1/17/2004	$0.00	$0.00	$0.00
AIF8386	General Liabilit	MA	Closed	1/21/2004	$1,650.00	$0.00	$1,650.00
ADA0580	General Liabilit	MA	Closed	1/21/2004	$1,200.00	$0.00	$1,200.00
AET9433	General Liabilit	MA	Closed	1/28/2004	$996.61	$0.00	$996.61
ADA3124	General Liabilit	MA	Open	2/6/2004	$2,040.00	$2,000.00	$4,040.00
ADA4516	General Liabilit	MA	Closed	2/6/2004	$0.00	$0.00	$0.00
AGX7301	General Liabilit	MA	Closed	2/15/2004	$320.50	$0.00	$320.50

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AFP0327	General Liabilit	MA	Closed	2/17/2004	$0.00	$0.00	$0.00
AFP8059	General Liabilit	MA	Closed	3/1/2004	$0.00	$0.00	$0.00
AFP5016	General Liabilit	MA	Closed	3/12/2004	$0.00	$0.00	$0.00
ADA5635	General Liabilit	MA	Closed	3/19/2004	$0.00	$0.00	$0.00
AFP5238	General Liabilit	MA	Open	4/13/2004	$38,717.98	$221,282.02	$260,000.00
AAQ8961	General Liabilit	MA	Closed	4/14/2004	$643.82	$0.00	$643.82
AFP9646	General Liabilit	MA	Closed	4/15/2004	$0.00	$0.00	$0.00
ADA4053	General Liabilit	MA	Closed	4/16/2004	$2,685.10	$0.00	$2,685.10
AFP6588	General Liabilit	MA	Closed	4/20/2004	$0.00	$0.00	$0.00
CLN3968	General Liabilit	MA	Closed	5/20/2004	$1,240.00	$0.00	$1,240.00
ADA2533	General Liabilit	MA	Closed	5/22/2004	$0.00	$0.00	$0.00
ADA4994	General Liabilit	MA	Closed	6/13/2004	$0.00	$0.00	$0.00
ADA2853	General Liabilit	MA	Closed	6/30/2004	$1,483.00	$0.00	$1,483.00
ADA3587	General Liabilit	MA	Closed	7/12/2004	$65.00	$0.00	$65.00
ADA6865	General Liabilit	MA	Closed	7/12/2004	$0.00	$0.00	$0.00
AAQ8268	General Liabilit	OH	Closed	7/21/2004	$0.00	$0.00	$0.00
ADA5936	General Liabilit	MA	Closed	7/22/2004	$1,277.48	$0.00	$1,277.48
AAQ9211	General Liabilit	MA	Closed	7/26/2004	$0.00	$0.00	$0.00
ADA9165	General Liabilit	MA	Closed	9/8/2004	$0.00	$0.00	$0.00
ADA9660	General Liabilit	MA	Open	9/9/2004	$0.00	$0.00	$0.00
AAQ5087	General Liabilit	MA	Open	9/19/2004	$0.00	$882.00	$882.00
AAQ1928	General Liabilit	MA	Closed	9/28/2004	$665.31	$0.00	$665.31
CLN1375	General Liabilit	MA	Open	10/3/2004	$0.00	$15,990.00	$15,990.00
AAQ1556	General Liabilit	MA	Closed	10/6/2004	$1,962.00	$0.00	$1,962.00
AAQ1581	General Liabilit	MA	Closed	10/7/2004	$0.00	$0.00	$0.00
AAQ2761	General Liabilit	MA	Closed	10/20/2004	$0.00	$0.00	$0.00
AAQ6576	General Liabilit	MA	Closed	10/23/2004	$1,427.00	$0.00	$1,427.00
AAQ8760	General Liabilit	MA	Open	10/23/2004	$0.00	$736.00	$736.00
CLN0569	General Liabilit	MA	Closed	11/12/2004	$0.00	$0.00	$0.00
ACM8667	General Liabilit	MA	Closed	11/30/2004	$582.35	$0.00	$582.35
ACM9504	General Liabilit	MA	Closed	11/30/2004	$0.00	$0.00	$0.00
CLN4590	General Liabilit	MA	Closed	12/7/2004	$0.00	$0.00	$0.00
CLN1378	General Liabilit	MA	Closed	12/19/2004	$6,423.21	$0.00	$6,423.21
CLN9725	General Liabilit	MA	Open	12/20/2004	$0.00	$4,540.00	$4,540.00
CLN4482	General Liabilit	MA	Closed	12/29/2004	$0.00	$0.00	$0.00
CLN3177	General Liabilit	MA	Closed	1/2/2005	$0.00	$0.00	$0.00

Claim Number	Claim Type	State	Claim Status	Loss Date	Paid	Outstanding	Incurred/Total
CLN5453	General Liabilit	MA	Closed	1/2/2005	$0.00	$0.00	$0.00
CLN6573	General Liabilit	MA	Open	1/21/2005	$0.00	$7,225.00	$7,225.00
CLN1739	General Liabilit	MA	Closed	1/23/2005	$0.00	$0.00	$0.00
CLN0760	General Liabilit	MA	Closed	1/25/2005	$0.00	$0.00	$0.00
CLN0753	General Liabilit	MA	Closed	1/26/2005	$0.00	$0.00	$0.00
CLN8757	General Liabilit	MA	Open	2/5/2005	$0.00	$0.00	$0.00
CLN8930	General Liabilit	MA	Open	2/7/2005	$0.00	$0.00	$0.00
CLN5415	General Liabilit	MA	Closed	2/7/2005	$0.00	$0.00	$0.00
CLN1997	General Liabilit	MA	Open	2/8/2005	$0.00	$5,000.00	$5,000.00
CLN4705	General Liabilit	MA	Closed	2/28/2005	$428.70	$0.00	$428.70
CLN4234	General Liabilit	MA	Open	3/10/2005	$2,000.00	$1.00	$2,001.00
CLN5926	General Liabilit	MA	Closed	3/30/2005	$0.00	$0.00	$0.00
CLN6639	General Liabilit	MA	Closed	4/7/2005	$0.00	$0.00	$0.00
CLN8872	General Liabilit	MA	Open	4/26/2005	$0.00	$0.00	$0.00
CLN9190	General Liabilit	MA	Open	5/12/2005	$0.00	$0.00	$0.00
CLN9365	General Liabilit	MA	Closed	5/13/2005	$0.00	$0.00	$0.00
CLN9161	General Liabilit	MA	Open	5/13/2005	$0.00	$9,500.00	$9,500.00

Claim Number	Accident Description
AXU4258AL	IV STRUCK OV1 IN REAR IV STRUCK OV1 IN REAR
AXU4548AL	IV WAS BACKING OUT OF DRIVEWAY AND THEN PULLED BACK IN . THE DRIVER O F IV DIDN'T SEE OV DUE TO SUN GLARE AND THEN STRUC
AXU4554AL	IV SKIDDED ON ICE AND REARENDED OV IV SKIDDED ON ICE AND REARENDED OV
AXU4564AL	CONDITIONS VERY BAD DUE TO ICE AND SNOW- IV WAS TURNING ONTO GENERAL S T WHEN OV WENT THROUGH RED LIGHT ON UNION STREET I
AXU5327AL	IV WAS BACKING INTO A PARKING SPACE AND IV SLID ON ICE SLIDING INTO A PARKED VEH.
AXU5534AL	IV REARENDED OV. IV REARENDED OV.
AXU7032AL	INV WAS BACKING OUT OF THE CUSTOMER'S DRIVEWAY AND HIT A PARKED VEHICL E....
AXU6177AL	EE WAS SNOW PLOWING,PUT IVEH IN RERVERSE AND HIT OE'S VEH. EE WAS SNOW PLOWING,PUT IVEH IN RERVERSE AND HIT O
AXU6150AL	IV DRIVER V#1, HAD STOP TO AVOID JUMPING CURVE, BACKED UP ENOUGH TO E NTER TRAFFIC, AND IV CAME TO STOP AND OV #2 ANGLIN
AXU7034AL	WHILE INV WAS ATTEMPTING TO PARK SCRAPED THE LEFT BUMPER OF THE OV. WHILE INV WAS ATTEMPTING TO PARK SCRAPED THE LEFT
AXU6882AL	IV HIT ANOTHER OV IV HIT ANOTHER OV
AXU9779AL	ROAD WAS SNOWED COVER AND IV WAS DESCENDING A HILL AND ROAD WAS NOT PL OWED OR SANDED AND SLID ON ICE PATCH INTO INTERSEC
AXU9781AL	IV WAS MAKING A LEAFT TURN AND OV CAME TOO CLOSE AND MIRRORS STRUCK. IV WAS MAKING A LEAFT TURN AND OV CAME TOO CLOSE A
AWJ1681AL	OV STOPPED TO MAKE LEFT TURN AND WAS HIT IN REAR OV STOPPED TO MAKE LEFT TURN AND WAS HIT IN REAR
AWJ1686AL	IN R LANE , WHEN OV(BUS) IN CENTER LANE SWERVED INTO INSURED VEHICLE. INSURED TOWING A PAYLOADER.CLAIMANT VEHICLE HIT BU
AWJ7059AL	IV REARENDED OV1 WHICH CAUSED OV1 TO HIT OV2 IN THE REAR . IV REARENDED OV1 WHICH CAUSED OV1 TO HIT OV2 IN TH
AWJ9632AL	IV WAS STOPPED AT END OF OFF RAMP & WAS HIT FROM BEHIND BY OV. IV WAS STOPPED AT END OF OFF RAMP & WAS HIT FROM B
AWJ7035AL	CALLER STATES IV REVERSED VEHICLE TO GET OUT OF WAY OF TRACTOR AND HIT OV THAT HAD PULLED UP BEHIND HIM
AWJ9636AL	IV WAS BACKING UP IN PARKING LOT IN THE RAIN & HIT A PARKED, UNOCCUPIE D OV ON RIGHT REAR.
AVJ7920AL	IV WAS BACKING UP FROM A PARKING SPACE INTO THE STREET WHEN OV PULLED UP BEHIND IV OUT OF IV RANGE OF SIGHT & IV STRUCK
AVJ0454AL	IV PULLING OUT OF PARKING SPOT AND DID NOT SEE OV BEHIND HIM, IV HIT O V.
AVJ0460AL	IV PARKED ON SIDE OF STREET, OV HIT SIDE OF IV WHILE DRIVING DOWN THE STREET.
AWJ9638AL	IV BACKED INTO PARKED, UNOCCUPIED CAMPER WHILE TURNING AROUND IN DRIVE WAY.
AVJ0463AL	CHILD JUMPED OFF BIKE THAT RAN INTO INSD VEHICLE. CHILD INJURED. CHILD JUMPED OFF BIKE THAT RAN INTO INSD VEHICLE.
AVJ4447AL	IV BACKING UP AND HIT A CUSTOMERS BRICK WALL. IV BACKING UP AND HIT A CUSTOMERS BRICK WALL.
AVJ4098AL	CALLER STATES IV WAS BACKING INTO A PARKING SPACE WHEN FRT RT CORNER O F IV STRUCK REAR LFT CORNER OF OV VEHICLE.OV INVOL
AVJ6778AL	IVD WAS PARKED - OPENED HIS DRIVER'S SIDE DOOR AND OV STRUCK IV. IVD WAS PARKED - OPENED HIS DRIVER'S SIDE DOOR AND
AVJ4055AL	IV STOPED AT STOP SIGN AT DALE STREET IN THE INTERSECTION OF APPLETON AND DALE. HE LOOKED BOTH WAYS AND STARTED TO PROC
AVJ6369AL	EE FAILED TO PAY CLOSE ATTENTION WHEN PULLING OUT OF PARKING PLACE, EE CUT TO THE RIGHT TOO QUICKLY AND HIT THE O/V
AUD2471AL	OV WAS STOPPED WAITING TO EXIT PARKING LOT, IV BACKED OUT OF PARKING S PACE AND STRUCK OV.
AVJ5665AL	CALLER STATES THE IV WAS IN LEFT TURNING LANE AND WAS MAKING A LEFT TU RN WHEN OV COMING IN OPPISIT DIRECTION CAME ACROSS
ATC5939AL	TELEPHONE LINE WAS NOT MARKED & HIT WITH BACK HOE TELEPHONE LINE WAS NOT MARKED & HIT WITH BACK HOE
AJN0273AL	CALLER ALLEGES OV TURNED THE CORNER & IV PULLED OVER TO TAKE A LT UNTO STREET, AS OV STARTED TO GO BY IV IV DRIVER TURNE
AVJ6578AL	OV #2 EXITED DRIVE OF A DONUT SHOP AND COLLIEDED INTO BUMPER OF IV. OV #2 EXITED DRIVE OF A DONUT SHOP AND COLLIEDED I
AUD5583AL	MY DRIVER WAS DRIVING WHEN THE OTHER VEHICLE CAME OUF OF A DRIVEWAY WI TH OUT WAITING & HIT HIS VEHICLE.
AVJ6918AL	I WAS BACKING INTO A PARKING SPACE. I CHECKED ALL THE MIRRORS AND DID N'T SEE ANY OTHER VEHICLES AND PROCEEDED TO BACK U

Claim Number	Accident Description
AVJ8079AL	REINPUT OF AVJ7887 WHICH WAS SET UP WRONG. LADDER RACK ON TRUCK DAMAG ED APPLE TREE.
C5U5229AL	I WAS STOPPED AT A LIGHT, I STARTED MOVING THE VEHICLE IN FRONT OF ME STOP SUDDENLY, AND I REAR ENDED IT.
AVJ9933AL	CALLER STATES: IV WAS PULLING OVER ON A NARROW RD AND PULLED OVER HITT ING A TREE.
C5J1900AL	IV BACKING OUT OF PARKING SPACE, HIT OV. IV BACKING OUT OF PARKING SPACE, HIT OV.
C5J2248AL	IV WAS PARKED AND HIT BY OV IV WAS PARKED AND HIT BY OV
AUD1106AL	CALLER STATES IV STOPPED AT RED LIGHT AT OV DIDN'T STOP STRIKING IV IN REAR END
AUD2240AL	FAX STATES: IV JUST EXITED FROM ROUTE 290 TO SOLOMON POND RD; INSD CAM E TO A STOP AT STOP SIGN AND THE VEHICLE BEHIND IV
AUD1885AL	IV WAS REAR ENDED BY OV WHILE AT STOP SIGN IV WAS REAR ENDED BY OV WHILE AT STOP SIGN
AUD1669AL	IV WAS AT GAS STATION AND BACKED INTO OV. IV WAS AT GAS STATION AND BACKED INTO OV.
AUD2835AL	IV PULLED OUT AT A INTERSECTIOON AND OV HAD ON RT BLINKER AND DIDN'T T URN RT AND IV HIT PASSENGER SIDE OF OV.
AUD3101AL	INSRD VEH. WAS PARKED WHEN OV HIT IV IN THE LEFT REAR QUARTER PANEL. THE OV'S DRIVER WAS ON THE CELL PHONE AT THE TIME.
AUD5278AL	INSD TRUCK POPPED A SEPTIC TANK COVER AND DAMAGE CLMTS SEPTIC TANK. INSD TRUCK POPPED A SEPTIC TANK COVER AND DAMAGE C
AUD4708AL	SERVICE TECHNICIAN WAS AT CUSTOMER SITE DOING A SERVICE CALL. WHILE I T WAS BACKING OUT HE RAN OVER A LITTLE CHILDS BICY
NIS000071	Insured vehicle struck claimant vehicle in rear
AUD4716AL	MY DRIVER WAS TRAVELING DOWN MAIN STREET ATTEMPTING TO MAKE A LEFT TU& N WHEN A VEHICLE TRAVELING IN THE OPPOSITE DIRECTI
C5U9537AL	OV CLAIMS THAT MY DRIVER HIT HER VEHICLE BUT OUR DRIVER DOES NOT THINK HE MADE ANY CONTACT WITH THE OTHER VEHICLE. HIS
AUD5633AL	MY DRIVER'S VEHICLE WAS PARKED AT BIG-N-BEEFY RESTAURANT. WHILE MY DRI VER WAS IN THE RESTAURANT, ANOTHER VEH LOST CONTRO
ATC1946AL	IV REAR ENDED OV AT THE LIGHT. IV REAR ENDED OV AT THE LIGHT.
ATC1638AL	IV STARTING TO GO THROUGH INTERSECTION AND OV STRUCK IV IV STARTING TO GO THROUGH INTERSECTION AND OV STRU
ATC1641AL	ID HIT BRAKES AND SLID INTO INTERSECTION AND IV DID NOT, STOP BRAKES L OCKED UP AND IV STRUCK OV - PER ID.
ATC1645AL	TWO WAY STOPPED DRIVER SUDDENTLY HIT THE BRAKES AND SLIPPED IN THE INT ERSECTION HIT REAR OF OV.
ATC2287AL	IV STOPPED TO YIELD FOR TRAFFIC AND WAS REAR ENDED BY OV. IV STOPPED TO YIELD FOR TRAFFIC AND WAS REAR ENDED
ATC3335AL	IV REAR ENDED OV WHILE TURNING IV REAR ENDED OV WHILE TURNING
ATC3412AL	IV PARKING IN PARALLEL SPOT CLIPPED LEFT FRONT BUMPER OF THE OV. IV PARKING IN PARALLEL SPOT CLIPPED LEFT FRONT BUM
ATC4423AL	CLAIMANT WAS BEHIND IV AND IV MISSED HOUSE HE WAS TRYING TO LOCATE AND IV BEGAN TO BACK UP AND STRUCK THE CLAIMANT'S VEH
ARB9920AL	IV REARENDED OV IV REARENDED OV
ARB2257AL	NO DESCRIPTION OF ACCIDENT NOR LOCATION GIVEN ON ATTORNEY LETTER NO DESCRIPTION OF ACCIDENT NOR LOCATION GIVEN ON A
ATC9135AL	TRAFFIC STOPPED AT STOP SIGN AND IV STOPPED TO LET A CAR GO OUT OF SID E ST AND OV STRUCK IV ON P/S BEFORE STOPPING.
ARB6446AL	I WAS STOPPED AT AN INTERSECTION WAITING TO MAKE A LT TURN WHEN I WAS REAR-ENDED BY ANOTHER VEH.
ARB9321AL	IV STOPPED IN LINE OF TRAFFIC AND OV HIT IV FROM BEHIND IV STOPPED IN LINE OF TRAFFIC AND OV HIT IV FROM B
AQV3567AL	I WAS DRIVING MY PERSONAL VEHICLE FOR BUSINESS. I WAS PROCEEDING WEST ON DEVISION ROAD. ANOTHER VEHICLE RAN A STOP SIGN
APY0717AL	CLMT REPORTS THAT CLMT V WAS REARENDED BY IV. CLMT REPORTS THAT CLMT V WAS REARENDED BY IV.
APY9683AL	IV SIDESWIPED OV IV SIDESWIPED OV
ALG3061AL	IV BACKED INTO OV WHILE STOPPED AT A TRAFFIC LIGHT. IV BACKED INTO OV WHILE STOPPED AT A TRAFFIC LIGHT
APY6822AL	MY DRIVER WAS DRIVING DOWN THE STREET ALL OF A SUDDEN HIS RIGHT FRONT DOOR OPENED AND HE HIT A PARKED VEHICLE.
APY7671AL	IV DRIVER WAS DRIVING DOWN THE STREET AND ALL OF A SUDDEN HIS RT FRONT DOOR OPENED AND HE HIT A PARKED VEH.

Claim Number	Accident Description
APY6570AL	CALLER STATES HE WAS TURNING LEFT IN THE OV AND THE IV REARENDED THE O V.
APY9534AL	KID ON BIKE PUNCHED VAN AND DENTED IT. KID ON BIKE PUNCHED VAN AND DENTED IT.
ANN1152AL	IV SWERVED TO GET AROUND TRAFFIC AND STRUCK A PEDESTRIAN. IV SWERVED TO GET AROUND TRAFFIC AND STRUCK A PEDE
ANN0095AL	I WAS PARKED ON THE SIDE OF ROAD WHEN ANOTHER VEHICLE PASSED BY AND HI T MY LEFT SIDE MIRROR.
ANN1379AL	MY DRIVER WAS BACKING INTO A PARKING SPACE WHEN HE BACKED INTO ANOTHER VEHICLE.
ANN3019AL	INV WAS STOPPED AT A REDL LIGHT WHEN INV WAS REARENDED, THE POLICE CAM E BUT DIDN'T TAKE AN ACCIDENT REPORT.
ANN4270AL	OV REAR ENDED IV OV REAR ENDED IV
ANN4293AL	MY DRIVER WAS HEADED DOWN UNION STREET WHEN A PEDESTRIAN BEGAN TO CROS S. HE CAME TO A STOP AND WAS REAR-ENDED BY ANOTHER
ANN4294AL	I WAS TRAVELING WEST ON BEMONT ST ATTEMPTING TO MAKE A RIGHT TURN INTO A PARKING LOT. I CAME TO A COMPLETE STOP TO ALLO
ANN6891AL	ALLEGES TRUCK HIT A WOOD CONDO SIGN. REINPUT OF ANN6761 ALLEGES TRUCK HIT A WOOD CONDO SIGN. REINPUT OF A
ANN6326AL	MY DRIVER WAS COMING UP ON INTERSECTION AND MAKING A RIGHT TURN. ANOTH ER VEHICLE TRIED TO PASS OUR VEHICLE ON THE RIGHT
C5L5861AL	MY DRIVER WAS PULLING INTO A DRIVEWAY WHEN ANOTHER VEHICLE REAR-ENDED OUR VEHICLE
ANN6346AL	SNOW ON ROADWAY/CLAIMANT VEHICLE HAD APPROACHED THE INTERSECTION AND S LID TO A STOP; INSURED VEHICLE SLID WHILE TRYING T
ANN6947AL	I WAS STOPPED IN TRAFFIC BEHIND A SCHOOL BUS. THE VEHICLE BEHIND ME R EAR-ENDED MY VEHICLE. HE MAY HAVE SLID ON ICE.
ANN8280AL	IV WAS STOPPED TRYING TO TURN ONTO A MAIN RD. THE OV BEHIND IV SLID ON ICE AND REAR ENDED IV.
ANN6944AL	I WAS TRAVELING DOWN A NARROW ROAD. I WAS SIDESWIPED BY ANOTHER VEH TR AVELING DOWN THE ROAD IN THE OPPOSITE DIRECTION
C5M5987AL	I WAS TRAV DOWN A NARROW ROAD. I WAS SIDESWIPED BY OV TRAV DOWN THE RO AD THE OPPOSITE DIRECTION
ANN6965AL	CLMT WAS PARKED IN THE PARKING LOT UNOCCUPIED AND THE INSURED HIT THE CLMT'S VEHICLE
ANN7506AL	OUR DRIVER WAS BACKING UP WHILE SNOW PLOWING THE COMPANY PARKING LOT A ND STRUCK A PARKED VEH.
AJN2334AL	I WAS PARKED ON THE SIDE OF THE RD. AS I PULLED OUT MAKING A LT TURN I HIT ANOTHER VEHICLE.
ANN7801AL	I WAS PARKED ON THE SIDE OF THE RD. AS I PULLED OUT MAKING A LT TURN& I HIT ANOTHER VEHICLE.
ANN8104AL	I AS TRAVELING WEST ON AMES STREET. I WAS STOPPED IN TRAFFIC AND WAITI NG FOR THE TRAFFIC LIGHT TO CHANGE TO GREEN. THE
AKV6690AL	I WAS PARKED ON THE SIDE OF THE RD. AS I PULLED OUT MAKING A LT TURN I HIT ANOTHER VEHICLE.
C5M8357AL	WHILE MY DRIVER WAS PLOWING SNOW HE BACKED UP & HE HIT OV. WHILE MY DRIVER WAS PLOWING SNOW HE BACKED UP & HE
AMK0840AL	I WAS TRAVELING SOUTH ON ROUTE 495. I WAS IN THE LEFT LANE. I CAME TO A COMPLETE STOP DUE TO TRAFFIC AND I WAS REAR-ENDE
ALG9014AL	ALLEGES IV EXITING FROM PARKED POSITION, PARKING LOT, ALLEY OR DRIVEWA Y
ALG9463AL	MY DRIVER BACKING OUT OF A DRIVEWAY WHEN HE HIT ANOTHER VEHICLE THAT W AS DRIVING DOWN THE STREET
AMK1797AL	I WAS DRIVING EAST ON RTE 121 GOING STRAIGHT. THERE WAS ANOTHER VEH TH AT HAD A STOP SIGN ON A CROSS STREET. THE OTHER VE
AMK2059AL	OV WAS REARENDED BY IV. OV WAS REARENDED BY IV.
AMK2146AL	IV WAS HEADED SOUTH ON WAY TO A EMERGENCY GAS LEAK WHEN TRAFFIC STOPPE D QUICKLY. THE IV HIT THE REAR END OF THE OV.
AMK2148AL	I WAS PULLING INTO AN INTERSECTION WHEN MY FOOT SLID OFF OF THE BREAK CAUSING ME TO HIT THE VEH IN FRONT OF ME
AJN7518AL	NO DESCRIPTION OF ACCIDENT GIVEN. NO DESCRIPTION OF ACCIDENT GIVEN.
AMK2695AL	MY DRIVER WAS ON A SERVICE CALL AND THE VEHICLE WAS PARKED AND SHUT OF F. A COLLEGE BUS CAME BY AND CLIPPED THE SIDE OF T
C5L9931AL	PER FAX: I WAS BACKING OUT OF A PARKING SPACE AND I HIT A PARKED VEHIC LE WITH THE REAR BUMPER OF MY VEHICLE AND I BROKE
AJN8966AL	CLMT. ALLEGES THAT THE INSURED REAR ENDED CLMT.'S VEHICLE CLMT. ALLEGES THAT THE INSURED REAR ENDED CLMT.'S
AMK3871AL	DRIVER HAD OPENED HIS DOOR AND A GUST OF WIND HAD PUSHED IT INTO THE V EH BESIDE HIM, DRIVER HAD LEFT A NOTE ON THE W/S W

Claim Number	Accident Description
AMK6130AL	MY DRIVER WAS REAR-ENDED TWICE BY VEHICLE 2 (PELISSIER) WHO WAS REAR-E NDED TWICE BY VEHICLE 3 (BLACKMER).
AMK6142AL	MY DRIVER WAS REAR-ENDED BY VEH 2(PELISSIER) WHO WAS REAR-ENDED TWICE BY VEH 3 (BLACKMER).
C5K1047AL	IV PLOWING SNOW HIT PARKED OV. IV PLOWING SNOW HIT PARKED OV.
AMK7282AL	NO LOSS DESCRIPTON GIVEN. NO LOSS LOCATION GIVEN NO LOSS DESCRIPTON GIVEN. NO LOSS LOCATION GIVEN
AMK9836AL	O/C DID NOT PROVIDE DESCRIPTION OF LOSS. O/C DID NOT PROVIDE DESCRIPTION OF LOSS.
AMK5811AL	MY DRIVER WAS STOPPED AT RED LIGHT ON WILDRAHAM RD. HIS FOOT SLIPPED O FF THE BREAKE AND REAR-ENDED THE OTHER VEHICLE IN
AMK8355AL	MY DRIVER WAS STOPPED AT A RED LIGHT WHEN ANOTHER VEH REAR - ENDED MY DRIVERS VEH.
AMK7460AL	IV TRAVELING ON N LINWOOD ST. THERE WAS A STOP SIGN AND IV STOPPED. IV D LOOKED BOTH WAYS AND THE RD WAS CLEAR. OV CAME T
AMK7363AL	IV PULLED FROM STOP SIGN ON LINWOOD ST AND HIT OV ON BELMONT ST. IV PULLED FROM STOP SIGN ON LINWOOD ST AND HIT OV
C5J2571AL	MY DRIVER WAS TRAVELING ON CAREW STREET. IV STOPPED AT THE INTERSECTI ON AND WAS REAR ENDED BY OV.
AMK8796AL	MY DRIVER WAS STOPPED. THE OV WAS PULLING OUT OF A GAS STATION AND HI T MY DRIVER ON THE PASSENGER SIDE REAR.
AJN1710AL	IV WAS BACKING UP AND STRUCK POLE WHICH WAS OWNED BY WESTERN MASS ELEC TRIC AND HAD VERIZON WIRES ATTACHED.
ALG2046AL	CLMT ALLEGES THAT THE INSURED REAR-ENDED THE CLMT.'S VEHICLE AND CAUSE D A CHAIN REACTION.
ALG4398AL	CLMT ALLEGES THAT THE INSURED HIT THE CLMT'S PARKED VEHICLE CLMT ALLEGES THAT THE INSURED HIT THE CLMT'S PARKE
C5J6197AL	I WAS BACKING OUT OF A GARAGE. I BUMPED A PARKED VEHICLE THAT WAS BEH IND ME. THERE IS NO DAMAGE TO MY VEHICLE
ALG3261AL	IV DRIVER WAS PARKED ON SIDE OF STREET AND LOOKED IN SIDE MIRRORS BEFO RE EXITING IV, DID NOT SEE ANYONE COMING SO PROCEE
ALG3116AL	OV SIDESWIPED IV WHILE TRYING TO MERGE CAUSING OV TO LOSE CONTROL OF T HE VEHICLE AND FALL INTO A DITCH.
ALG5707AL	ALLEGES OV DRIVING DOWN STREET WHEN IV OPENED DOOR AND IT OV. ALLEGES OV DRIVING DOWN STREET WHEN IV OPENED DOOR
AJN1264AL	OV WAS STOPPED WAITING FOR CUSTOMER, IV ATTEPTED TO MAKE A U TURN AND FAILED, IV BACKED UP AND STRUCK OV ON THE DR DOOR
ALG4827AL	CLMT. ALLEGES THAT HE WAS PROCEEDING DOWN RT 139 WHEN THE INSURED OPEN D DOOR AND HIT THE CLMT'S VEHICLE
ALG3910AL	OV HIT OUR IV OV HIT OUR IV
C5J8407AL	MY DRIVER WAS MAKING A RIGHT ONTO CARUTH ST. THE VEH TO HIS LEFT SWITC HED INTO HIS LANE STRIKING THE FRONT OF MY DRIVERS
ALG5203AL	IV ON S UNION ST THE OV IN FRONT OF IV STOPPED SUDDENLY. IV DID NOT ST OP IN TIME AND REAR ENDED OV.
ALG7126AL	IV WAS STOPPED IN TRAFFIC PREPARING TO MAKE A FLT TURN. IV WAS REAREN DED BY OV WHO WAS PUSHED BY ANOTHER VEHICLE. ON P
ALG7695AL	I WAS BACKING UP AND I HIT A PARKED VEH. I WAS BACKING UP AND I HIT A PARKED VEH.
ALG7809AL	PER FAX: I WAS BACKING UP MY VEHICLE WHEN I HIT THE VEHICLE BEHIND ME ON THE FRONT BUMPER.
ALG8607AL	I WAS BACKING OUT OF A DRIVEWAY IN BROCKTON MA. AS I DID SO I HIT THE LEFT YEAR OF ANOTHER VEHICLE PARKED ON THE STREET
AJN0357AL	I WAS TRAVELING EAST ON HOWE ST. I WAS STOPPED AT A TRAFFIC LIGHT. ANO THER VEHICLE HIT THE REAR OF MY VEHICLE
C5H1563AL	IV WAS TRAVELING DOWN THE ROAD. IV WAS STOPPED AT A YIELD SIGN. IV WA S HIT IN THE REAR BY OV.
AJN1173AL	I WAS STOPPED AT A STOP SIGN. I WAS GOING TO MAKE A RIGHT TURN BUT I T HEN DECIDED TO MAKE A LEFT TURN. I PUT MY VEHICLE
AJN1321AL	IV STOPPED AT A YIELD SIGN TO ENTER ROUTE 106 & OV REAR ENDED THE IV. IV STOPPED AT A YIELD SIGN TO ENTER ROUTE 106 & OV
AJN2051AL	"I WAS TRAVELING WEST ON ROUTE 140 IN FRANKLIN MA. I WAS STOPPED AT A RED TRAFFIC LIGHT WHEN ANOTHER VEHICLE REAR-ENDED
AJN2262AL	IV WAS STOPPED IN TRAFFIC AND WAS REAR ENDED BY OV. IV WAS STOPPED IN TRAFFIC AND WAS REAR ENDED BY OV
AJN8242AL	IV WAS TURNING AROUND IN CLAIMANT'S DRIVEWAY AND STRUCK BACK LIGHT ON CLAIMANT'S VEHICLE
AJN3677AL	IV WAS APPROACHING ONRAMP MERGE WHEN OV1 BEGAN TO MERGE, INSURED LOOKE D UP, THEN BACK, THEN OV1 STOPPED AND IV STRUCK OV
AJN3830AL	IV REAR END OV ON ACCESS RAMP AND PUSH OV INTO OV#2. IV REAR END OV ON ACCESS RAMP AND PUSH OV INTO OV#

Claim Number	Accident Description
AJN5783AL	OV2 WAS COMING DOWN OFF RAMP, IV REARENDED THE OV1 AND PUSHED OV1 INTO THE OV2
AJN4618AL	I WAS TRAVELING NORTH ON STEERE STREET IN ATTLEBORO MA. I WAS STOPPED AT A STOP SIGN. ANOTHER VEHICLE REAR-ENDED MY VEHI
AJN3804AL	'I WAS MERGING ONTO AN ON RAMP ON SUTTON ST AND 495 NORTH. I REAR-DNDE D VEH 2 (CHRISAKOS). VEH2 (CHRISTAKOS THEN HIT VEH
AJN5363AL	MY DRIVER WAS STOPPED AT A RED TRAFFIC LIGHT WHEN THE VEHICLE THAT WAS BEHIND HIM DID NOT STOP IN TIME AND REAR-ENDED HI
AJN5319AL	I WAS DRIVING ON A RAMP TO 93 SOUTH. I HAD TO YIELD TO ONCOMING TRAFF IC BUT THE VEHICLE BEHIND ME DID NOT AND HE REAR-E
AJN7807AL	"I WAS TRAVELING NORTH ON SUMMIT STREET. THE VEHICLE IN FRONT OF ME S TOPPED SUDDENLY.I REAR-ENDED THE OTHER VEHICLE."
AGX5458AL	ALLEGES IV COLLIDED WITH OV AT A "T" INTERSECTION. ALLEGES IV COLLIDED WITH OV AT A "T" INTERSECTION.
AGX1582AL	I WAS PULLING OU TON WENTWORTH RD TO MAKE A LEFT ONTO WASHINGTON ST. A FTER LOOKING BOTH WAYS I PROCEEDED TO MAKE A LEFT
AGX2941AL	IV ENTERED PARKING LOT AND OV PULLED OUT WITHOUT LOOKING AND HIT THE F RONT OF INSURED VEHICLE. THERE IS NO DAMAGE TO IV
AGX3772AL	MY VEHICLE WAS PARKED ON THE STREET. ANOTHER VEHICLE DROVE BY AND HIT MY VEHICLE WITH THEIR SIDE VIEW MIRROR. THIS CAU
AGX4923AL	IV DRIVER WAS MERGING ONTO A HIGHWAY. AS IV DRIVER LOOKED OVER SHOULD ER, OV THAT WAS IN FRONT OF IV STOPPED SUDDENLY.
AGX6335AL	THE OV INFRONT OF THE IV STOPPED AND THE IV HIT THE OV IN THE REAR THE OV INFRONT OF THE IV STOPPED AND THE IV HIT TH
C2V5578AL	MY DRIVER'S VEHICLE WAS PARKED ON BLISS ST WHEN IT WAS HIT BY ANOTHER VEHICLE
AET4782AL	CLMT STATES SHE WAS DRIVING THROUGH A GREEN LIGHT WHEN THE INSD COMING FROM FROM HER LEFT AND STRUCK HER
AGX5672AL	AS MY DRIVER WAS PICKING DEBRIS UP WITH THE LOADER IT SLIPPED ON SOME ICE. MY DRIVER HIT ANOTHER VEH. MY DRIVER INSISTS
AGX5754AL	IV WAS TRAVELING SOUTH ON WARREN AVE. OV TRAVELING EAST ON W ELM ST. WENT THROUGH A RED TRAFFIC LIGHT. IV STRUCK OV.
AET9275AL	AS MY DRIVER WAS PICKING DEBRIS UP WITH THE LOADER IT SLIPPED ON SOME ICE. MY DRIVER HIT ANOTHER VEH. MY DRIVER INSISTS
AGX5880AL	I WAS STOPPED IN TRAFFIC WHEN THE VEHICLE BEHIND ME VEHICLE2(BATTISTI) WAS REAR-ENDED BY VEHICLE3(MIRANZA)PUSHING VEHICLE
AGX6498AL	MY VEH. WAS PARKED AND I WAS STANDING OUTSIDE OF IT. ISAW A VEHICLE S LIDING DOWN THE STREET. THIS VEHICLE SLID INTO TH
C2V6024AL	I WAS DRIVING WHEN I HIT A BUMP ON THE RD. THIS CAUSED THE COMPARTMEN T DOOR TO OPEN AND A VICE FALL OUT. I STOPPED TO
AGX9000AL	IV WAS STOPPED IN TRAFFIC AND THE OV BEHIND REAR-ENDED IV. IV WAS STOPPED IN TRAFFIC AND THE OV BEHIND REAR-E
AGX9230AL	IV WAS TAKING A LEFT TURN ONTO CAREW ST & TWO SUBJECTS, FEMALE-IDA TOR RES & MALE-ANTHONY TORRES, ANTHONY STATED THE DRIV
AET0177AL	MY DRIVER'S VEHICLE WAS INITIALLY PARKED. SOMEHOW THE VEHICLE ROLLED INTO ANOTHER VEHICLE IN THE COMPANY PARKING LOT.
AGX9481AL	MY DRIVER'S VEH WAS INITIALLY PARKED. SOMEHOW THE VEH ROLLED INTO ANOT HER VEH IN THE COMPANY PARKING LOT. THIS STATEMENT
AET9696AL	IV CUT AND HIT OV ON THE PASSANGER SIDE IV CUT AND HIT OV ON THE PASSANGER SIDE
AET1391AL	I WAS DRIVING WHEN ANOTHER VEHICLE THAT WAS DRIVING NEXT TO MY VEHICLE TURNED INTO MY LANE AND HIT MY VEHICLE. OV HIT IV
AET1845AL	"MY DRIVER WAS APPPROACHING A HOUSE ON A SERVICE CALL. A VEHICLE CAM E OUT OF THE DRIVEWAY AND HIT THE SIDE OF OUR VEHI
AET2071AL	INSD DRIVER WAS STOPPED IN TRAFFIC ON PROSPECT STREET. VEH BEHIND INS D REAR-ENDED INSD VEH.
AET4367AL	ALLEGES IV BACKED INTO OV ALLEGES IV BACKED INTO OV
AET2069AL	I WAS ON THE OFF RAMP HEADING WB ON REYNOLDS MEM HWY. THE VEH IN FRON T OF STOPPED SUDDENLY BUT THE VEHICLE BEHIND ME DI
AET3155AL	I WAS STOPPED AT A TRAFFIC LIGHT. I BEGAN TO MOVE MY VEH TO PULLIT UP A LITTLE CLOSER, THEN I BRAKED AGAIN. OV REAR ENDE
AET3800AL	I WAS TRAVELING WEST ON MARSDEN ST. I WAS REAR-ENDED BY THE VEHICLE BE HIND ME.
C2Q0372AL	MY DRIVER WAS STOPPED WAITING TO MAKE A LT TURN. THE VEH BEHIND HER R EAR-ENDED MY DRIVER'S VEH.
AET4301AL	IV DRIVING WAS TRAVELING WEST ON STATE ST AND STOPPED OV REARENDED IV, IV HAD NO DAMAGE TO INS VEH
C2U3326AL	I WAS SITTING IN MY PARKED VEHICLE ON THE SIDE OF THE ROAD. I WAS SIDE SWIPED BY ANOTHER VEHICLE. THE POLICE WERE NOTIFIE
AET5958AL	MY DRIVER'S VEHICLE WAS PARKED ON MEADOW ST. WHEN HE CAME OUT TO THE V EHICLE THERE WAS DAMAGE TO THE DRIVER'S SIDE FENDE

Claim Number	Accident Description
AET6596AL	MY DRIVER WAS LEAVING A JOB SITE WHEN HE BACKED INTO A PARKED VEH. DAM AGING THE DRIVER'S SIDE OF THEIR VEH.
AET7632AL	CALLER STATES IV MIRROR HIT CUSTOMER'S MAILBOX CALLER STATES IV MIRROR HIT CUSTOMER'S MAILBOX
AET8038AL	IV WAS STOPPED AT LIGHT AND WAS REAR ENDED BY OV IV WAS STOPPED AT LIGHT AND WAS REAR ENDED BY OV
AET8119AL	OV WAS PARKED AN UNOCCUPIED WHEN IV WAS BACKING UP AND REVERSED INTO O V.
AET9128AL	INSD DRIVER BACKING OUT OF PARKING SPACE,ANOTHER VEH BEHIND WAITING FO R A PARKING SPACE, INSD VEH BACKED INTO OV
AET9271AL	IV BACKED INTO GUARD POST AFTER WASHING VEHICLE. IV BACKED INTO GUARD POST AFTER WASHING VEHICLE.
AET9663AL	IV PARKED NEXT TO BUILDING ON CONSTRUCTION SITE, CONTRACTOR PARKED NEX T TO IV, UPON PULLING AWAY, DOOR ON TOOL CABINET O
AET9897AL	IV WAS STOPPED AT LIGHT WHEN IV WAS REAR ENDED BY THE OV. IV WAS STOPPED AT LIGHT WHEN IV WAS REAR ENDED BY
ACM1244AL	POLICE CHASE WAS IN PURSUITE OF A STOLEN V & STOLEN OV SIDESWIPED IV POLICE CHASE WAS IN PURSUITE OF A STOLEN V & STOLE
ACM2086AL	IV BACKED INTO OV. IV BACKED INTO OV.
ACM2590AL	IV PULLED INTO 84 TILDEN ROAD AND REALIZED IT WAS THE WRONG HOUSE, A P OLICE OFCR WAS DIRECTING IV OUT OF DRIVEWAY WHEN O
ACM2650AL	IV WAS PULLING IN DRVWY AND SCRAPED THE BUMPER OF OV IV WAS PULLING IN DRVWY AND SCRAPED THE BUMPER OF
ACM2686AL	IV WAS STOPPED & HAD LARGE RUBBER WEDGE UNDER TRAILER TIRE, 1 WAS TAKE N OUT & INSD DRIVER FORGOT ABOUT OTHER 1 WHICH FL
ACM3057AL	IV TURNED ONTO FOREST PARK AVE AND TURNED BLINKER ON TO TURN ONTO WOOD SIDE TERR AND WAITED FOR TRAFFIC TO CLEAR TO MAKE
ACM2990AL	IV WAS TRAVELING ON DALE AVE, AND OV WAS TRAVELING WOODLAND, AND IV HI T OV ON P/S REAR DOOR
ACM3086AL	IV WAS MAKING LEFT HAND TURN, OV WAS PASSING ON LEFT, IV DRIVER DID NO T SEE OV, AND IV STRUCK OV'S RIGHT FRONT FENDER.
ACM3181AL	OV HIT IV'S FRONT END. OV HIT IV'S FRONT END.
ACM3186AL	IV WAS BACKING UP & OV WAS STOPPED & IV HIT OV IV WAS BACKING UP & OV WAS STOPPED & IV HIT OV
ACM3554AL	IV (PAY LOADER) WAS PARKED AND UNOCCUPIED, OV BACKED INTO IV (PAY LOA DER)
ACM3781AL	OV WAS ON HARKNESS AND PULLED INTO A DRIVEWAY AND WAS STRUCK IN THE RE AR BY IV
ACM4213AL	CALLER STATES OV STOPPED IN FRONT OF IV;IV STOPPED AND OV INCHED FORWA RD IV INCHED FORWARD TO MUCH AND STRUCK REAR OF OV
ACM4661AL	IV WAS STOPPING FOR A VEHICLE IN FRONT OF HIM THAT WAS BRAKING WHEN OV REARENDED IV
ACM5328AL	IV WAS STOPPED WAINTING TO PROCEED AT TRAFFIC LIGHT AND OV1 COMING FRO M OPPOSITE DIR. LOST CONTROLE AND HIT THE FRONT I
ACM4859AL	AFTER GOING THRU A GREEN LIGHT OV IN FRONT OF IV STOPPED TO MAKE TURN AND OV BEHIND IV HIT IV.
ACM5485AL	IV WAS ON RT 138 BRAKING WHEN OV2 BEHIND IV REARENDED IV PUSHING IV IN TO OV1
ACM5691AL	IV WAS STOP AT A SET OF LIGHTS AND REAR ENDED IV WAS STOP AT A SET OF LIGHTS AND REAR ENDED
ACM6478AL	THE IV BACKED INTO A OV. THE IV BACKED INTO A OV.
ACM7341AL	IV WAS PULLING TRAILER AND OV STARTED TO COME INTO IV LANE AND OV DRI& ERS FRONT HIT IV TRAILER.
ACM7826AL	IN PARKING LOT. AT A CROSS WALK STOP. OV ON THE RT. OF IV, BACKED UP& HITTING THE IV ON THE FRONT QUARTER PANEL.
ACM8384AL	IV WAS TRAVELING S, WHEN OV CROSSED CENTER LINE AND HIT IV, OV LT SCEN E.
ACM8724AL	IV WAS TRAVELING ON BEAVER DAM RD STOPPED AT THE TRAFFIC LIGHT AND OV& CAME FROM BEHIND AND REARENDED IV.
ACM9327AL	DRIVER WAS ENGAGING PTO CAUSING THE TRUCK TO LUNGE FORWARD HITTING OV. TRANSMISSION DID NOT DISENGAGE.
ACM9690AL	OV SLID INTO BACK OF IV STOPPED AT RED LIGHT. OV SLID INTO BACK OF IV STOPPED AT RED LIGHT.
ACM9679AL	INSD WAS STOPPED AT A RED LIGHT AND WAS HIT FROM BEHIND. INSD WAS STOPPED AT A RED LIGHT AND WAS HIT FROM B
ACM9812AL	OV CUT IN FRONT OF IV AS IV WAS GOING THROUGH GREEN LIGHT OV CUT IN FRONT OF IV AS IV WAS GOING THROUGH GREE
CMN0947AL	CALLER STATES THAT HE WAS PARKED AND THE OV CAME BY AND HIT THE DRIVE& SIDE MIRROR OFF

Claim Number	Accident Description
CMN0740AL	IV WAS AT RED LIGHT & WAS REAR-ENDED BY OV. IV WAS AT RED LIGHT & WAS REAR-ENDED BY OV.
CMN0885AL	IV VEH SPINNED AROUND IN MIDDLE OF STREET & IV WAS HEADED IN OTHER DIR ECTION HIT GUARDRAIL, DUE TO ICE
CMN1598AL	THE IV WAS MAKING A LT TURN AT A GREENLIGHT,WHEN THE OV DROVE AROUND A VEHICLE AND HIT THE IV ON THE PASSENGER SIDE.
CMN7900AL	IV WAS PLOWING AND STRUCK PEDESTRIAN SIGNAL IV WAS PLOWING AND STRUCK PEDESTRIAN SIGNAL
CMN1650AL	CALLER STATES IV EB ON RT 139 FIRE TRUCK EXITING FROM CENTER;IV YIELD& FOR FIRE TRUCK WHEN OV MADE A LT TURN AND HIT IV I
CMN1776AL	IV PULLING INTO PARKING SPOT AND SCRAPED BUMPER ON PARKED OV. IV PULLING INTO PARKING SPOT AND SCRAPED BUMPER ON
ALY8912AL	IV WAS REAR ENDED BY OV WHILE IV WAS SLOWING DOWN FOR TRAFFIC IV WAS REAR ENDED BY OV WHILE IV WAS SLOWING DOWN
CMN2084AL	A SNOW PLOWLER WAS BACKING UP FROM A DRIVEWAY AND CAME ONTO THE RD AND STRUCK THE IV.
CMN2125AL	CALLER STATED IV WAS SB;OV NB AND STRUCK A SNOW BANK AND SLID INTO TH& IV
CMN2491AL	IV ROLLED INTO THE CUSTOMERS' GARAGE DOOR. IV ROLLED INTO THE CUSTOMERS' GARAGE DOOR.
CMN2622AL	OV1 STOPPED SHORT TO MAKE A LEFT AND WAS REAR ENDED BY OV2, IV THEN R& AR ENDED OV2.
CMN2961AL	THE INSD ATTEMPTED TO GO AROUND A VEH PARKED IN THE MIDDLE OF THE ROA& , INSD VEH SLIPPED AND SLID INTO THE OV HITTING TH
CMN3408AL	IV WAS BACKING OUT FROM PARKING SPACE AND BACKED INTO PARKED AND UNOCC UPIED OV ON STREET.
CMN3494AL	IV WAS BACKING INTO THE STREET AND HIT FRONT END OF OV IV WAS BACKING INTO THE STREET AND HIT FRONT END O
CMN4818AL	INSD EE WAS PULLING OUT OF THE PARKING LOT AND DIDN'T SEE THE OV THAT WAS PARKED AND UNOCCUPIED AND HIT OV ON PASSENGER
CMN7914AL	IV SB IN LT LANE OV/RT LANE, WENT INFRONT OF IV TO GET ON HWY AND HIT& IV.
CMN7971AL	IV WAS STOPPED AND WAS REARENDED BY OV1, OV1 WAS REARENDED OV2 IV WAS STOPPED AND WAS REARENDED BY OV1, OV1 WAS R
CMN8046AL	IV WAS GOING STRAIGHT. OV WAS STOPPED AT STOP SIGN BUT COULD NOT SEE & UE TO THE SUN AND SHE MADE A LEFT HAND TURN AND HI
CMN8247AL	IV WAS HEADING EB, TURNED LEFT, OV INDICATED OV WAS GOING WEST, BUT I& DRIVER STATED OV WENT STRAIGHT, & STRUCK PASSENGE
CMN9514AL	IV CLIPPED EXTENSION MIRROR OF PARKED & UNOCCUPIED OV WITH IV'S EXTEN& ION MIRROR AS IV WAS GOING AROUND OV.
CMN9545AL	IV WAS TAKING A RIGHT T TURN INTO A COMPANY GATE WHEN OV TRIED TO PAS& IV VAN ON RIGHT, OV HIT THE IV, IV WAS HIT IN P/S
CMN9433AL	IV HAD LEFT SIGNAL LIGHT ON, AND OV WAS GOING AROUND IV ON RIGHT AND & V TURNED INTO OV.
CIT0778AL	I WAS COMING DOWN BEAVERDAM RD. THERE WERE A LOT CARS PARKED ON SIDE & F ROAD. THERE WAS ANOTHER VEHICLE COMING DOWN RD.
AXU7027	NO TIME, THE CLMNT'S WATER HEATER THERMOSTAT WAS LEFT TOO HIGH, AND IT CAUSED RELEASE VALVE TO GO OFF CAUSING DAMAGE TO
AUD3952	INSURED WAS DIGGING TO MAKE A GAS REPAIR, DAMAGING VERIZON PHONE LINE. INSURED WAS DIGGING TO MAKE A GAS REPAIR, DAMAGING
AUD1747	DAMAGED UNDRGROUND UTILITY BY ESCAVATING IN THE STREET WITHOUT KNOWING LINES WERE THERE.
AWJ5559	EMPLOYEE'S VEHICLE IN PROCESS OF BACKING UP HIT RODS STICKING UP FROM CONCRETE BLOCKS ON INSURED'S PROPERTY & HAD DAMAGE
AXU9776	GAS WAS SHUT OFF PER REQUEST OF CUSTOMER AND PIPE FROZE. LANDLORD SITU ATION.
APY6444	CLMNT ALLEGES INSD WAS DIGGING THROUGH BLACKTOP & DAMAGED CLMNT'S CABL E
AVJ9018	CUSTOMER CLAIMS INSD LEFT WIRES DANGLING CAUSING A SHORT IN ALARM SYST EM.
AWJ5553	INSURED WAS ESCAVATING WITH HAND SHOVEL & DAMAGED EXOTIC FLOWERS. INSURED WAS ESCAVATING WITH HAND SHOVEL & DAMAGED
ALG4007	THE CABLE LINE BROKEN BECAUSE IT WASNT CORRECTLY MARKED WHEN THEY WERE DIGGING A TRENCH WITH A BACK-HO.
AUD6754	INSD. STATES TELEPHONE LINE WAS OUTSIDE OF BIG SAFE MARKS WHEN CREW UN COVERED WOODEN CONDUIT AND BROKE WOOD AROUND WIRES
AVJ0446	GASLINE BREAK 2 INCHES UNDER THE GROUND. GASLINE BREAK 2 INCHES UNDER THE GROUND.
AVJ5691	THE INSD WAS REPAIRING A BROKEN GAS MAIN AND A BACK HOE HAD DAMAGED TH E GRANITE WALKWAY THAT WAS IN FRONT OF THE CLMNT'S
AVJ5401	INSD.WENT TO INSPECT FURNACE, ROUTINE INSPECTION, FOUND CRACKED HEAT E XCHANGER, CONDEMENDED UNIT, CUSTOMER REPLACED UNIT

Claim Number	Accident Description
AWJ8008	THE TECHNICIAN REMOVED METSCAN WIRE WHICH PULLED CHIPS OF WOOD AND REM OVED SMALL CHIPS OF PAINT FROM A CLAIMANT'S HOUSE.
AWC3166	AN UNDERGROUND ELECTRIC LINE WAS SEVERED. AN UNDERGROUND ELECTRIC LINE WAS SEVERED.
AVJ5565	THE TMP TEMP & PRESS VALVE ON CUST WATER HEATER (RENTAL WATER HEATER O WNED BY BAYSTATE GAS). LET GO AND WATER WENT ON FL
AVJ7872	CALLER STATES THAT THE RELIEF VALVE FAILED CAUSING WATER TO LEAK ONTO& THE CLAIMANTS FLOOR AND PROPERTY.
AFP9302	PLAINTIFF ALLEGES THAT INSURED'S NEGLIGENCE DAMAGED VERIZON'S FACILIT& ES.
AVJ2886	CALLER STATES CUSTOMER IS CLAIMING THAT INSD BROKE HIS SEWER SERVICE 1 0 YEARS AGO
AVJ4183	CLMNT ALLEDGES THAT WHILE INSD WAS WORKING ON CLMNT'S GAS METER, INSD ACCIDENTALLY SHUT OFF INSD'S REFRIGERATOR, CAUSING
ARB4313	CLAIMANT DRIVING IN INTERSECTION HIT UNMARKED POTHOLE & SHATTERED RIGH T SIDE CONTROL ARM,TIRE DAMAGE& REAR WELL DAMAGE
AVJ9767	INSURED WAS CUTTING THE ROAD PAVEMENT TO MAKE A REPAIR AND DAMAGED AN AT&T BROAD BAND CABLE.
AUD8945	A LEAK FROM A HOT WATER HEATER RENTED FROM INSURED CAUSED WATER DAMAGE TO CLMT.
AUD1402	CLMT ALLEGED WHILE REPLACING A GAS LINE INSRD BROKE A ELECTRICAL LINE IN CELLAR
AVJ6575	WHILE INSD WAS DIGGING SCRAPE A TELEPHONE LINE - IT MAP OUT BY DIGFAFE THAT THEIR WAS NO TELEPHONE LINE.
ALG5185	DAMAGE TO UNDERGROUND TELEPHONE FACILITIES WHICH ARE OWNED BY VERIZON NEW ENGLAND.
AVJ7418	INSD CONTRACTOR WAS DIGGING AND DAMAGED A BURIED TELEPHONE LINE INSD CONTRACTOR WAS DIGGING AND DAMAGED A BURIED T
AVJ7887	LADDER RACK ON A TRUCK DAMAGE APPLE TREE. LADDER RACK ON A TRUCK DAMAGE APPLE TREE.
ANN8348	DAMAGE TO TELEPHONE CABLE WHILE DIGGING FOR GAS LINE. DAMAGE TO TELEPHONE CABLE WHILE DIGGING FOR GAS LI
AUD7365	INSD EXCAVATING AND PULLED WIRE TO THE TRAFFIC SYSTEM INSD EXCAVATING AND PULLED WIRE TO THE TRAFFIC SYS
AVJ9017	EE WAS INSTALLING A HEATER WHEN CONDENSATION PUMP OVERFLOWED CAUSING W ATER DAMAGE TO UNFINISHED BASEMENT FLOOR
ANN2193	DAMAGE TO FIBER OPTIC PHONE LINES. DAMAGE TO FIBER OPTIC PHONE LINES.
AUD9820	CONTRACTOR REPLACED BLACKTOPPING ON STREET; DURING COMPACTION PROCESS, A SEWER LINE MAY HAVE BEEN BROKEN, CAUSING BACKUP
ARB6352	INSURED CAUSED DAMAGE TO AN AREA AT THE FIRE STATION WHICH WAS LOAMED AND SEEDED
AIF7150	THE CLMT ALLEGES THAT WATER HEATER RENTED BY THE INSURSED WATER LEAKE D CAUSING WATER DAMAGE TO WALLS AND BASEBOARDS.
AUD5066	INSD TRUCK POPPED A SEPTIC TANK COVER AND DAMAGED CLMT SEPTIC TANK. INSD TRUCK POPPED A SEPTIC TANK COVER AND DAMAGED
ARB6357	INSURED DAMAGED CURBING INSURED DAMAGED CURBING
AUD4106	BOILER WAS LEFT ON CAUSING DAMAGE TO BASEMENT FLOOR CARPETING AND POSS IBLY SOME ANTIQUES. ALSO DAMAGE TO THE BOILER.
ATC7045	INSURED HIT CABLE DURING EXCAVATING INSURED HIT CABLE DURING EXCAVATING
AUD9812	CONTRACTOR STOCKPILED SAND AND PIPES; ONCE DEBRIS WAS CLEARED FROM PRO PERTY, HOMEOWNER CLAIMED THAT GROWTH OF LANDSCAPIN
AUD5744	INSD DMG ELECTRIC BOX & COVER WITH A BACK HOE. INSD DMG ELECTRIC BOX & COVER WITH A BACK HOE.
ARB9562	CLMT FELL AND FRACTURED ANKLE ON A 6 INCH HOLE IN THE SIDEWALK. CLMT FELL AND FRACTURED ANKLE ON A 6 INCH HOLE IN
AUD8940	A HOT WATER HEATER THAT CLMT RENTED FROM INSURED LEAKED CAUSING WATER& DAMAGE TO MATTRESS, BOX SPRING, 3 BOXES OF CLOTHIN
ATC0365	ACCOUNT INSTALLED GAS LINE IN FRONT OF X'DENT SITE IN OCT 1980. WHILE DOING SO, THEY DAMAGED SEWER LINE. ACCOUNT REPAIRE
ARB6354	INSURED BROKE WATER LINE INSURED BROKE WATER LINE
ARB8798	CLMT FELL IN A HOLE DUG BY BAY STATE 12-14" IN WIDE CLMT FELL IN A HOLE DUG BY BAY STATE 12-14" IN WI
ARB4911	ALLEGES NEGLIGENCE IN REPAIRS RESULTING IN PROPERTY DAMAGE ALLEGES NEGLIGENCE IN REPAIRS RESULTING IN PROPERT
ARB6349	INSURED DAMAGED UNDERGROUND GAS LINE INSURED DAMAGED UNDERGROUND GAS LINE
ATC1935	INSD LEFT A PAINT CAN AT A JOB SITE AND CUSTOMER RAN OVER IT CAUSING I T TO EXPLODE ONTO THEIR CAR.

Claim Number	Accident Description
ARB5843	INSURED WAS DIGGING IN THE IMMEDIATE VICINITY OF 571 MAIN STREET AND A S A RESULT A SUBSTANTIAL WATER WATER MAIN BREAK OC
ATC2770	WHILE DIGGING TO INSTALL GAS SERVICE LOCATED BY HAND 2 STEEL PIPES INS IDE THE AREA MARKED. THOUGHT THEY WERE TELEPHONE
AJN8475	INSURED WAS DIGGING TO REPAIR GAS LEAK AND DAMAGED CABLE WITH BACKHOE INSURED WAS DIGGING TO REPAIR GAS LEAK AND DAMAGED
ARB4690	DAMAGES CAUSED BY A LEAKY WATER HEATER INSTALLED BY INSD. DAMAGES CAUSED BY A LEAKY WATER HEATER INSTALLED B
ANN1906	DAMAGE TO UG CABLE AND CONDUIT DAMAGED DAMAGE TO UG CABLE AND CONDUIT DAMAGED
AFP3292	WHILE INSD WAS EXCAVTING A GAS LEAK INSD PULLED UP AN ELECTRIC CONDUIT .
ARB0881	1 STEAM BOILER, CUSTOMER STATES IT CRACKED AFTER SERVICE TECH. LEFT. 1 STEAM BOILER, CUSTOMER STATES IT CRACKED AFTER S
ATC6572	TECH WAS DRAINING A BOILER OUT, EMPTIED HOT WATER INTO THE TOILET BOWL , CAUSING THE TOILET TO CRACK.
ARB3294	GAS KEPT GOING OUT AT THESE BUILDING SSO PROPERTY MGR HAD TO SEND A MA INTENANCE MAN TO THE LOCATION TO HELP RE LIGHT ALL
ARB1738	OV STRUCK POTHOLE WHICH BLEW OUT TIRE. OV STRUCK POTHOLE WHICH BLEW OUT TIRE.
C5M5970	CONDUIT DMG & 100PR DMG TO VERIZON PROPERTY CONDUIT DMG & 100PR DMG TO VERIZON PROPERTY
ARB1497	PLACED A SERVICE CALL FOR RESIDENTIAL GAS LEAK AND THEY DISPATCHED THE PROPERTY AND THEY INSD THAT THERE WAS NO LEAK AND
ARB0890	THERMOSTAT WAS STUCK OPEN ON WATER HEATER,OPENED THE RELEASE VALVE,WAT ER FLOODED THE BASEMENT LIVING SPACE,DAMAGING THE
ARB8797	UNK UNK
ARB3185	RELIEF VALVE ON WATER HEATER RELIEVED ITSELF AND RELEASED APPROXIMATEL Y 1 - 1 1/2 INCHES OF WATER IN CLMT'S BASEMENT.
ARB8796	GAS LEAK CAUSING $1411.10 IN REPAIR COST GAS LEAK CAUSING $1411.10 IN REPAIR COST
ALG6874	IW WAS DIGING AND HIT VERIZON TELEPHONE CABLE. IW WAS DIGING AND HIT VERIZON TELEPHONE CABLE.
AMK1272	UG PLANT DAMAGE BY INSD EXCAVATION UG PLANT DAMAGE BY INSD EXCAVATION
AMK2547	INSD DIGGING IN SITE AND AVOIDED THE FIRST FIBRE CABLE BUT DID HIT THE SECOND
APY8155	IVD WAS TRAVELING ON ROUTE 28 AND STRUCK A POT HOLE, SNAPPING LEFT FRO NT TIRE ROD, & LOOSING CONTROL OF IV
APY5455	CLAIMANT ALLEGES HAS A FRACTURE OF RT FOOT FROM HOLES LEFT ON BROADW& Y ST, RT 28.
APY1358	INSD FORGOT TO PLUG IN THE CONDENSATE PUMP AND CAUSED WATER DAMAGE TO THE CLMT HOME.
CLN6077	INSD DRILLED THROUGH A TELEPHONE LINE. INSD DRILLED THROUGH A TELEPHONE LINE.
APY4674	CLMTS VEH SUNK UP FOR AXILE IN A TRENCH AT ONE OF INSURED JOB SIGHTS CLMTS VEH SUNK UP FOR AXILE IN A TRENCH AT ONE OF
ANN3291	REAL ESTATE DEVELOPER STATES THAT INSD DID NOT BACKFILL AND PATCH THE STREET ACCORDING TO THE TOWN REGULATIONS; INSD WAS
APY8564	A TRUCK DROVE OVER AN EXCAVATION HOLE AND RAN INTO OV DUMPING THE DEBR IS INTO THE CAR.
APY8157	CLMT LOSS EXHAUST SYSTEMS CLMT LOSS EXHAUST SYSTEMS
ANN2944	THE INSD CAUSED MINOR COATING DAMAGE TO THE VERIZON CABLE WHEN DIGGING TO RE- RUN SERVICE
ALG4971	CLAIMANT ALLEGING THAT TELEPHONE CONDUIT WAS DAMAGED BY INSURED CLAIMANT ALLEGING THAT TELEPHONE CONDUIT WAS DAMAG
ANN2696	CALLER STATES WATER HEATER LEAKED CAUSING WATER DAMAGE CLMTS PROPERTY. CALLER STATES WATER HEATER LEAKED CAUSING WATER DA
AKV8548	CLAIMANT CLAIMS THAT EXCESS WATER PRESSURE CAUSED WATER DAMAGE TO BAS EMENT.
AIF0427	BUSTED WATER HEATER. BUSTED WATER HEATER.
ANN4907	INSD WAS DIGGING FOR A GAS LEAK AND DAMAGED AN ELECTRIC CONDUIT. INSD WAS DIGGING FOR A GAS LEAK AND DAMAGED AN ELE
ANN3254	CLMNT ALLEGES THAT INSD BROKE CLMNT'S WATER MAIN WHILE INSTALLING GAS SERVICE.
AKV3271	CUSTOMER ALLEGES INSURED TURNED HOT WATER HEATER TEMPERATURE UP TOO HI GH CAUSING WATER DAMAGE TO FINISHED BASEMENT.
ANN3471	CLMT STATES'' METERING EQUIPMENT FAILED AND THEY LOST GAS TO THE BLG.' ' THEY CALLED CONTRACTOR AND THEY FOUND IT WAS A P

Claim Number	Accident Description
AIF7730	CLMT STATES: AIR CONDITION SYSTEM LEAK DUE TO OVERSIZE SCREWS. CLMT ST ATES INSURED PUCTURE AC UNIT AFTER INSTALLING HEAT
AMK7325	INSD CUT LINE TO TRAFFIC LIGHT AT INTERSECTION . INSD CUT LINE TO TRAFFIC LIGHT AT INTERSECTION .
ANN6061	CUSTOMER CLAIMING AUTO DAMAGE CAUSED BY A POT HOLES INSURED CREATED. CUSTOMER CLAIMING AUTO DAMAGE CAUSED BY A POT HOLE
ANN6765	INSURED BROKED AN ELECTRICIAL CABLE THAT WAS NOT MARKED. INSURED BROKED AN ELECTRICIAL CABLE THAT WAS NOT M
ANN6761	ONE OF THE TRUCKS HIT A WOOD CONDO SIGN. ONE OF THE TRUCKS HIT A WOOD CONDO SIGN.
NIS006114	Alleged defective installation of gas train to supply heating for commercial brick kilns.
ANN7991	ALLAEGES THERE WAS A VEH. ACCT AND FIRE HYDRANT WAS DAMAGED, CLMT HAS WATER DAMAGE TO BASEMENT. CLMT STATES IT SMELLS.
AKV7036	CLMT'S HEATING SYSTEM WAS LEAKING AND THEY ARE CLAIMING THE INSD DIDN' T REPLACE PARTS CORRECTLY.
ANN7835	OVER PRESSURE OF GAS SYSTEM CAUSING A SMALL EXPLOSION IN CLMT.'S APART MENT COMPLEX.
ANN8620	THERE WAS AN EXPLOSION IN THE KITCHEN AND THE UNIT WAS DAMAGED. THERE WAS AN EXPLOSION IN THE KITCHEN AND THE UNIT
ANN9509	A PLOW HIT THE INSURED'S ROAD PLATE & CAUSED DAMAGE TO PASSENGER SIDE FRONT TIRE & RIM & HYDRAULIC HOSES TO PLOW.
ALG6715	CONDUIT SMASHED TOO CABLE CONDUIT SMASHED TOO CABLE
ALG2363	INSURED WAS CLEANING FOURNACE & SOOT GOT ON CARPET & INSURED SENT A CL EANING COMPANY TO CLEAN CARPET & CARPET WON'T COME
ALG0493	GAS METERS TO FROZE AND BURST WATER PIPES CAUSING DAMAGE TO THE CUSTOM ERS PROPERTY.
AKV4118	DAMAGE TO VERIZON UNDER GROUND CABLE. DAMAGE TO VERIZON UNDER GROUND CABLE.
AMK8965	DMG TO PIPES AND HOME DUE TO GAS UTILITY DISCONNECTED. DMG TO PIPES AND HOME DUE TO GAS UTILITY DISCONNEC
AKV4070	INSURED SERVICED CLMT HOME-BYPASSED A DAMPER & ORDERED A NEW PART; CLA IMANT WENT OUT OF TOWN & THE PIPES IN THEIR TOWNHO
AMK2993	DIGGING AT THE CURB AND BROKE A SPRINKLER LINE ON THE CLMT'S PROPERTY. DIGGING AT THE CURB AND BROKE A SPRINKLER LINE ON
AMK9222	INSD PATCHED ROAD WHEN CLMNT'S OIL TRUCK ALLEGEDLY SUNK DAMAGING REAR FENDER & TIRES
AMK5476	EXPLOSION IN RESIDENTIAL DWELLING. EXPLOSION IN RESIDENTIAL DWELLING.
ALG5450	CUSTOMER'S METER ENCASED IN ICE, PREVENTING GAS FLOW TO HOME, CAUSING PIPES TO FREEZE, CAUSING VARIOUS WATER DAMAGES, HA
ALG3209	CUSTOMER ALLEGES DAMAGES CAUSED A LEAKING WATER HEATER RENTED BY THE I NSURED.
AMK8286	INS'D REMOVED OIL BOILER FROM CUSTOMER'S HOME CAUSING OILY FILM TO CAB INETS, FLOORING AND BACK WALKWAY.
ALG4012	WOMAN FELL IN POTHOLE THAT WAS ALLEGEDLY LEFT BY INSD AND HURT HERSELF (DETAILS UNKNOWN)
AMY0109	CLAIMANT FELL INTO POT HOLE AND INJURED HERSELF. CLAIMANT FELL INTO POT HOLE AND INJURED HERSELF.
AFP2861	CREWS INSTALLING HALF INCH SERVICE TO A STUB. HAD TO DIG TO VALVE. E LECTRIC LINE SIX INCHES IN BACK OF VALVE. NO MARK
AKV5647	CALLER STATES THAT THE INSD INSTALLED A HEATING UNIT INCORRECTLY CAUSI NG DAMAGES TO THE CLAIMANTS HOME.
ADA6081	INSD WAS WORKING IN AREA AND CAUSED DAMAGE TO ELECTRIC LIGHT POLE. INSD WAS WORKING IN AREA AND CAUSED DAMAGE TO ELEC
AIF6596	SEWER LINE ON CLAIMANT'S PRIVATE PROPERTY WAS DAMAGED DUE GAS CREWS DI GGING. AS A RESULT, SEWER BACKED UP INTO HOUSE AN
ALG2834	MAJOR POT HOLE LEFT IN STREET CAUSING DMG TO VEH MAJOR POT HOLE LEFT IN STREET CAUSING DMG TO VEH
ALG6568	BROKEN UNMARKED ELECTRIC LINE CAUSING DAMAGES TO NICE AND CLEAN CAR WA SH'S ELECTRIC LINES.
ALG6620	CALLER STATES CLMT. HAD TO PAY $509.25 FOR LANDSCAPING CO WHO STRUCK I NSD'S. GAS PIPE WHICH WAS WRONGFULLY PLACED ON CLM
AKV4114	DMG TO VORIZAN TELEPHONE LINE UNDER GROUND WHILE INSTALLING GAS SERVIC E.
AIF0655	CLMT IS CLAIMING THAT THERE WAS WATER DAMAGE FROM WATER HEATER DUE TO& INSD'S NEGLIGENCE.
ALG7716	A THIRD PARTY CONTRACTOR DAMAGED INSD'S GAS MAIN BLOWING GAS INTO THE HOSPITAL PARKING LOT POSSIBLY CAUSING DAMAGE TO CA
AKV4959	INSURED HAD TO TURN OFF THE CLAIMANT'S APPLIANCES BECAUSE THEY WERE CH ANGING THE METER, AFTER THE POWER WAS TURNED BACK

Claim Number	Accident Description
AKV4877	PIECE OF PIPING EQUIPMENT SLIPPED & FELL AGAINST THE CLAIMANT'S VEHICL E CAUSING DAMAGE.
AIF4665	SUBCONTRACTOR NEUCO BROKE TELEPHONE CABLE, WHICH WAS GROSSLY MISMARKED .
AKV5425	WATER DAMAGE DUE TO PRESSURE VALVE ON WATER HEATER RELEASING. WATER DAMAGE DUE TO PRESSURE VALVE ON WATER HEATER
AKV5813	INSURED'S EE ENTERED BUILDING TO REPAIR GAS LEAK, STAINING CLMT'S CARP ET WITH MUD AND GREASE.
AIF8818	INSD WAS ESCAVATING AND BACK HOE CRUSHED WATER VALVE CAUSING DAMAGE TO WATER SERVICE
C5I6163	INSURED CHANGED GAS METER AT LOCATION APPROX 9:13AM, CLMT IS CLAIMING REMOTE CONTROL TO GAS FIREPLACE IS NOW NOT WORKING
AKV6348	INSD BROKE AN UNMARKED ELECTRIC LINE FOR PARKING LOT LIGHTING. INSD BROKE AN UNMARKED ELECTRIC LINE FOR PARKING L
AKV9614	PER ATTORNEY LETTER-CLMT WALKING WITH HER HUSBAND ON SIDEWALK, TRIPPED ON SIDEWALK,LOST HER BALANCE, AND FELL. UNKNOWN W
AIF1131	EMPLOYEES AT CLAIMANT'S ADDRESS TO DELIVER WARRANT, DAMAGE DONE TO A C USTOMER'S STORM DOOR AND FRONT DOOR.
AIF3602	GAS OUTRAGES IN CLMT HOUSE AND THERE WAS DOOR AND WINDOW DMG. GAS OUTRAGES IN CLMT HOUSE AND THERE WAS DOOR AND
AFP5021	FAULTY VALVE ON A FURNACE. GASKET BROKE AND WATER LEAKED INTO CLMT CE LLAR.
ADA6817	INSD LEFT PIPES INSIDE WALLS OF CLMT FOUNDATION. WATER CAME IN THROUG H PIPE OF CELLAR, DAMAGE TO CLMT RUG AND PANELING
AAQ2192	GAS LEAK OCCURED AT A SITE AND INSURED DAMAGED CLAIMANTS LINE WHILE TR YING TO FIX LEAK
AIF2314	BASEMENT GOT FLOODED. BASEMENT GOT FLOODED.
AFP9643	CONTRACTOR DAMAGE TO UNDERLINE GAS FACILITY. CONTRACTOR DAMAGE TO UNDERLINE GAS FACILITY.
AIF5256	CALLER STATES HE WAS TOWING RV TRAILER BACK FROM CAMP SITE;PULLING UO TO CURB AND PIECE OF GAS EQUIPMENT HARDWARE PUNCTU
AFP2549	PULLED UNDERGROUND WIRE-WHILE INSTALLING SERVICE TO BLDG BACK HOE PUL& ED UNMARKED WIRE HAD BEEN PULLED BEFORE ALREADY BR
AIF4240	INSURED WALKED ACROSS A FRESHLY POURED POLYEURETHANE FLOOR DAMAGING IT AND TILE FLOORING IN KITCHEN
AIF4663	SUBCONTRACTOR NEUCO CREW WAS HOLE HOGGING THE STREET, AND PUT A HOLE I N THE WATER MAIN, WHICH WAS NOT MARKED OUT.
AIF9235	INSD CAUSE A CRACK IN THE FOUNDATION WALL OF CLMT INSD CAUSE A CRACK IN THE FOUNDATION WALL OF CLMT
AFP0194	LEAK ON A PIPE INSIDE THE HOUSE, HOUSE HAD TO BE EVACUATED FOR ABOUT 3 HOURS. FIRE IN WOOD STOVE, FIRE DEPT HAD TO REMOV
AGX0790	REAR WHEEL OF A BUS FELL INTO A HOLE THAT WAS UNDER CONSTRUCTION BY BA YSTATE GAS.
AIF4778	A BUS, NOT OWNED BY NICOURCE, RAN INTO THE INSURED EXCAVATION. THE WO RK ON EXCAVATOIN WAS BEING DONE BY ANOTHER PARTY,
AIF5881	POSSIBLE HOUSE EXPLOSION AND FIRE POSSIBLE HOUSE EXPLOSION AND FIRE
AIF6238	INSURED HAD DONE WORK ON 11/25 TO REPLACE A CIRCULATOR. THE FLANGES W ERE NOT TIGHTENED CAUSING THE CIRCULATOR TO LEAK.
AFP7821	TENANT MOVED OUT OF APT, INSD LOCKED METER CAUSING NO HEAT AND GAS TO GET INTO THE CLMTS/OWNERS APT, CAUSING PIPE TO FRE
AFP7892	PLAINTIFF ALLEGES DEFENDANT TURNED OFF HEAT AND AS A RESULT PIPES FROZ E/BURST CAUSING WATER DAMAGE TO APARTMENT.
AIF7844	WATER DAMAGE TO BODY SHOP, OFFICE AREA, AND REPAIR SHOP FROM FROZEN PI PE BURST.
AIF7441	METER ON CUSTOMER'S HOME FROZE AND NO ONE WAS HOME AND NO HEAT IN HOME . INSURED DISCOVERED WATER PIPES BURST CAUSING WA
AAQ4826	ONE OF THE TENANTS CALLED AND HAD GAS SHUT OFF BECAUSE THEIR WAS NO GA S THE WATER PIPES FROZE AND THAN THEY BURST. CAUSI
AIF8386	INSURED WAS DRILLING WHEN IT STRUCK A WATER PIPE CAUSING WATER DAMAGE TO CLAIMANT'S BASEMENT.
ADA0580	WATER PIPE WAS BENEATH GAS PIPE DURING REPAIR OF GAS PIPE, INSURED CAU SED WATER DAMAGE.
AET9433	AS MY DRIVER WAS PICKING DEBRIS UP WITH THE LOADER IT SLIPPED ON SOME ICE. MY DRIVER HIT ANOTHER VEH. MY DRIVER INSISTS
ADA3124	INSUREDS WATER HEATER LEAKED AND CAUSED DAMAGE TO CLMNTS PROPERTY INSUREDS WATER HEATER LEAKED AND CAUSED DAMAGE TO
ADA4516	CALLER STATES CUST HAS WATER DAMG IN BASEMENT CALLER STATES CUST HAS WATER DAMG IN BASEMENT
AGX7301	THE INSD'S WORKER WAS FIXING THE CLMNT'S FURNANCE, AND WAS USING OF SO ME TYPE OF SOLVENT THAT HAD WASTED WHEN HE DROPPED

Claim Number	Accident Description
AFP0327	CLMT'S VEH WAS PARKED AND UNOCCUPIED & WHEN SHE RETURNED TO HER VEH AT THE END OF HER WORK DAY SHE NOTICED THAT FT BUMPE
AFP8059	RENTED HOT WATER HEATER LEAKED CAUSING INTERIOR WATER DAMAGE RENTED HOT WATER HEATER LEAKED CAUSING INTERIOR WA
AFP5016	FROZEN WATER PIPE CAUSED DAMAGE TO INTERIOR OF CLMT VACANT COMMERCIAL BLDG.
ADA5635	INSURED'S BACK HOE BROKE TELEPHONE LINE. INSURED'S BACK HOE BROKE TELEPHONE LINE.
AFP5238	A FIRE AND EXPLOSION AT PROPERTY AND FIRE IS UNDER INVESTIGATION AT T& IS TIME
AAQ8961	A GAS COMPANY CREW DIGGING A HOLE IN STREET AND STRUCK THE WATER SERVI CE LINE TO LOSS LOCATION AND DUE TO THIS THE BUSIN
AFP9646	DAMAGE TO UNDERGROUND GAS FACILITIES. DAMAGE TO UNDERGROUND GAS FACILITIES.
ADA4053	MANHOE COVER BLEW OFF CAUSING TO STRUCK THE CLAIMANTS REAR BUMPER MANHOE COVER BLEW OFF CAUSING TO STRUCK THE CLAIMA
AFP6588	TWO CLAIMANT CARS HIT POT HOLE IN GAS TRENCH THAT WAS MADE BY INSURED' S CONTRACTOR-UNIVERSAL CONSTRUCTION.
CLN3968	LEASED WATER HEATER HAD TO BE REPLACED- CLMT STATES HEATER FAILED, NO& WATER DAMAGE
ADA2533	INSD WATER HEATER THAT WAS BEING RENTED BY THE CLAIMANT LEAKED CAUSING WATER DAMAGE
ADA4994	LEAKING WATER HEATER-DAMAGE TO FINISHED BASEMENT.DETAILS TO COME. LEAKING WATER HEATER-DAMAGE TO FINISHED BASEMENT.D
ADA2853	A GAS SEWAGE PIPE THAT WAS BEING REPAIRED BACKED UP INTO A HOME. A GAS SEWAGE PIPE THAT WAS BEING REPAIRED BACKED U
ADA3587	SOIL FROM TECHNICIAN'S SHOES GOT ONTO CUSTOMER'S CARPET. SOIL FROM TECHNICIAN'S SHOES GOT ONTO CUSTOMER'S C
ADA6865	INSD WAS INSTALLING A GAS SERVICE, INSD WAS DIGGING THE HOLE AND DAMAG ED THE ELECTRICAL LINES.
AAQ8268	CALLER STATES UNDERGROUND LINES FOR CLMT ALLEGEDLY DAMAGED. CALLER STATES UNDERGROUND LINES FOR CLMT ALLEGEDLY
ADA5936	TECHNICIAN ON 6-14 CHANGED GAS METER AS WAS REQUIRED BY LAW EVERY 7 YE ARS & ALLEGES ALARM WIRES WERE CUT BY TECHNICIAN &
AAQ9211	WATER DAMAGE DUE TO EQIPMENT THAT THE CLMT RENTED FROM THE INSD'S. WATER DAMAGE DUE TO EQIPMENT THAT THE CLMT RENTED
ADA9165	CUSTOMER DROVE HIS OWN VEHICLE INTO A TRENCH THAT INSURED HAD TO RELOC ATE A GAS MAIN CAUSING DAMAGE TO THE FRONT END OF
ADA9660	CLMT TRIPPED AND INJ LT SHOULDER. CLMT TRIPPED AND INJ LT SHOULDER.
AAQ5087	CLMT MOTORCYCLE SLIPPED IN SAND ON STREET CAUSING DAMAGE TO MOTORCYCLE & INJURY
AAQ1928	CLMT WAS DRIVING MOTORCYLE AT NIGHT AND DID NOT SEE TRENCH IN ROAD WAY , WHICH CAUSED DAMAGE TO FRONT RIM AND TIRE.
CLN1375	RENTED WATER HEATER LEAKED RENTED WATER HEATER LEAKED
AAQ1556	THE WATER DEPT BROKE A 4 INCH HIGH PRESSURE GAS MAIN & INSURED WAS AS KED TO BREAK INTO HOME TO CHECK GAS HEATER. BROKE
AAQ1581	FIRE DEPT CALLED INSRD TO INVISTIGATE HIGH LEVELS OF CARBON MONOXIDE. FIRE DEPT CALLED INSRD TO INVISTIGATE HIGH LEVELS
AAQ2761	GAS LEAK CAUSED CUATOMER GAS TO BE CUT OFF FOR THE DAY. LOST OF BUSINE SS FOR THE DAY
AAQ6576	CLAIMANT STATES SEWER BACKED UP DUE TO BAY STATE GAS REPAIRING A LINE IN FRONT OF 42 FISHER ST.
AAQ8760	INSURED WAS WORKING ON GAS SERVICE WHEN THEY DAMAGE THE SEWER LINE GAS PIPE. IT LEAKED IN THE BASEMENT APT OF CLMT CAUSI
CLN0569	CONSTRUCTION AREA, GAS LINE PROTRUDING OUT GRAVEL AND DIRT ROAD, CLM T RAN OVER GAS LINE, DAMAGING MASSIVE SUMFRAME, CR
ACM8667	EE WAS OPERATING A BACKHOLE & WAS PULLING OUT WITH BACKHOLE & FRONT BU CKET SLIGHTLY NICKED THE FRONT LEFT FENDER OF THE
ACM9504	EE WAS OPERATING A BACKHOLE & WAS PULLING OUT WITH BACKHOLE & FRONT BU CKET SLIGHTLY NICKED THE FRONT LEFT FENDER OF THE
CLN4590	EASTERN CONTRACTORS INC. WAS PUTTING IN NEW SEWER LINE AND GAS MAIN W& S MISMARKED PER CLAIMANT. CONTRACTOR HIT GAS LINE
CLN1378	RENTAL WATER HEATER LEAKED RENTAL WATER HEATER LEAKED
CLN9725	BOILER BELONGING TO INSURED CAUSED DAMAGE TO PROPERTY OWNER BOILER BELONGING TO INSURED CAUSED DAMAGE TO PROPE
CLN4482	ON 12/15 THE INSD SHUT OFF THE GAS TO THE APARTMENT (W/ NOTIFICATION T O CLMT), PIPES FROZE AND BURST. CLMT IS CLAIMING
CLN3177	INSURED RENTS HOT WATER HEATER TO CLMT, TEMP AND PRESSURE RELIEF VALV E MALFUNCTIONED, WATER LEAKED DAMAGING CARPET

Claim Number	Accident Description
CLN5453	THE INSURED RENTED A WATER HEATER TO A CUSTOMER. THE WATER HEATER LEA& ED DAMAGING FLOORING AND WALLS.
CLN6573	INSD SHUT SERVICE OFF PIPES FROZE AND THEY BURST AND THERE WAS DAMAGE& TO THE PROPERTY.
CLN1739	CLMT LOST HEAT IN HOUSE, FURNACE STOPPED WORKING, CLMT HAS CONTRACT WI TH BAYSTATE GAS FOR 24/7 REPAIR, CLMT CALLED FOR S
CLN0760	INSURED INCURRED WATER DAMAGE TO THE BASEMENT, FROM A VALVE THAT WAS O PENED BY BOSTON STATE GAS WHEN THEY WERE REPLACING
CLN0753	INSD CHANGED METER ON 1/25/05. WHEN CLMT WOKE UP NEXT MORNING, THE RE LEASE WATER HEATER LET GO CAUSING WATER DAMAGE.
CLN8757	CLMT INJURED AS RESULT OF INSD FAILURE TO COVER CONSTRUCTION HOLE CLMT INJURED AS RESULT OF INSD FAILURE TO COVER CO
CLN8930	BEARING ON BLOWER MOTOR SEIZED & CAUSED SOOT ON INTERIOR & CONTENTS O& HOUSE.
CLN5415	ON SITE FOREAMAN FROM THE COUNTRY CLUB SAID IT WAS CLEAR TO DIG BU& IT WASN'T SO INSURED DAMAGED A WATER LINE WHICH C
CLN1997	MAN HOLE COVER BLEW OFF STRIKING PARKED CAR MAN HOLE COVER BLEW OFF STRIKING PARKED CAR
CLN4705	OV HIT VALVE BOX IN RD, CAUSED DAMAGE TO TIRE OV HIT VALVE BOX IN RD, CAUSED DAMAGE TO TIRE
CLN4234	CLMT CLAIMS TO BE EXPOSED TO NATURAL GAS CLMT CLAIMS TO BE EXPOSED TO NATURAL GAS
CLN5926	CLMT IS STATING THE WORK THE INSURED PERFORMED ON A GAS METER NEAR TH& M BY CAUSED RAIN WATER TO BACK UP INTO THIER BASEM
CLN6639	SUB CONTRACTOR NUCO DID NOT SHUT OFF IHPC BEFORE PUMPING UP SERVICE F& R AIR TEST - BLEW OFF BACK OF METER
CLN8872	CONTRACTED EMP WAS HIRED FOR DETAIL AND WAS HIT BY A BOBCAT EQUIPMENT& INJURIESO ELBOW AND HAND, POSSIBLE BACK AND LEG
CLN9190	INSD STRUCK UNDERGROUND 3600 UNMARKED TELEPHONE CABLE. INSD STRUCK UNDERGROUND 3600 UNMARKED TELEPHONE CA
CLN9365	CLMT STATES THAT THE INSD STOOD ON HER COUCH GETTING IT DIRTY AND BRO& E A PICTURE
CLN9161	REPORTED HOUSE FIRE WITH 3 FATALITIES. POSSIBLE SEVERAL INJURIES NAT& RAL GAS WAS FURNISHED BY INSURED.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
ELEVENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: John Skirtich. Consultant (Revenue Requirements)

DTE 11-34 Refer to Exh. BSG/SAB-1 at 38. Please provide the total and the expensed amounts of the Company's 401(k) matching contributions during the test year.

Response: The matching 401(k) contribution in the test year was $752,137. This amount was expensed and included in Account 926 in the test year.

The 401(k) expense is part of the capital overhead calculation as described in Bay State's response to AG-4-6 and AG-19-29. Therefore, a portion of the 401(k) expense is included in the credit to 692200 as described in AG-19-29.

Additionally, these same overheads are added on to the management fee costs detailed in Bay State's response to AG-1-28.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIFTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: John Skirtich, Consultant (Revenue Requirements)

DTE-15-1 Refer to the Company's response to information request DTE 1-19. Please provide the accounting for the retirements of Metscan meter reading equipment which occurred in the years 1997 and 2000.

Response: The Metscan equipment that had reached its full service live was retired in 1997 and 2000, based on internal retirement policies in place at that time. The accounting entries that were made are as follows:

1997:	DR 254 Accumulated Depreciation	$18,994,762.95
	CR 101 Plant-in-Service	$18,994,762.95
2000:	DR 254 Accumulated Depreciation	$ 6,914,882.17
	CR 101 Plant-in-Service	$ 6,914,882.17

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIFTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

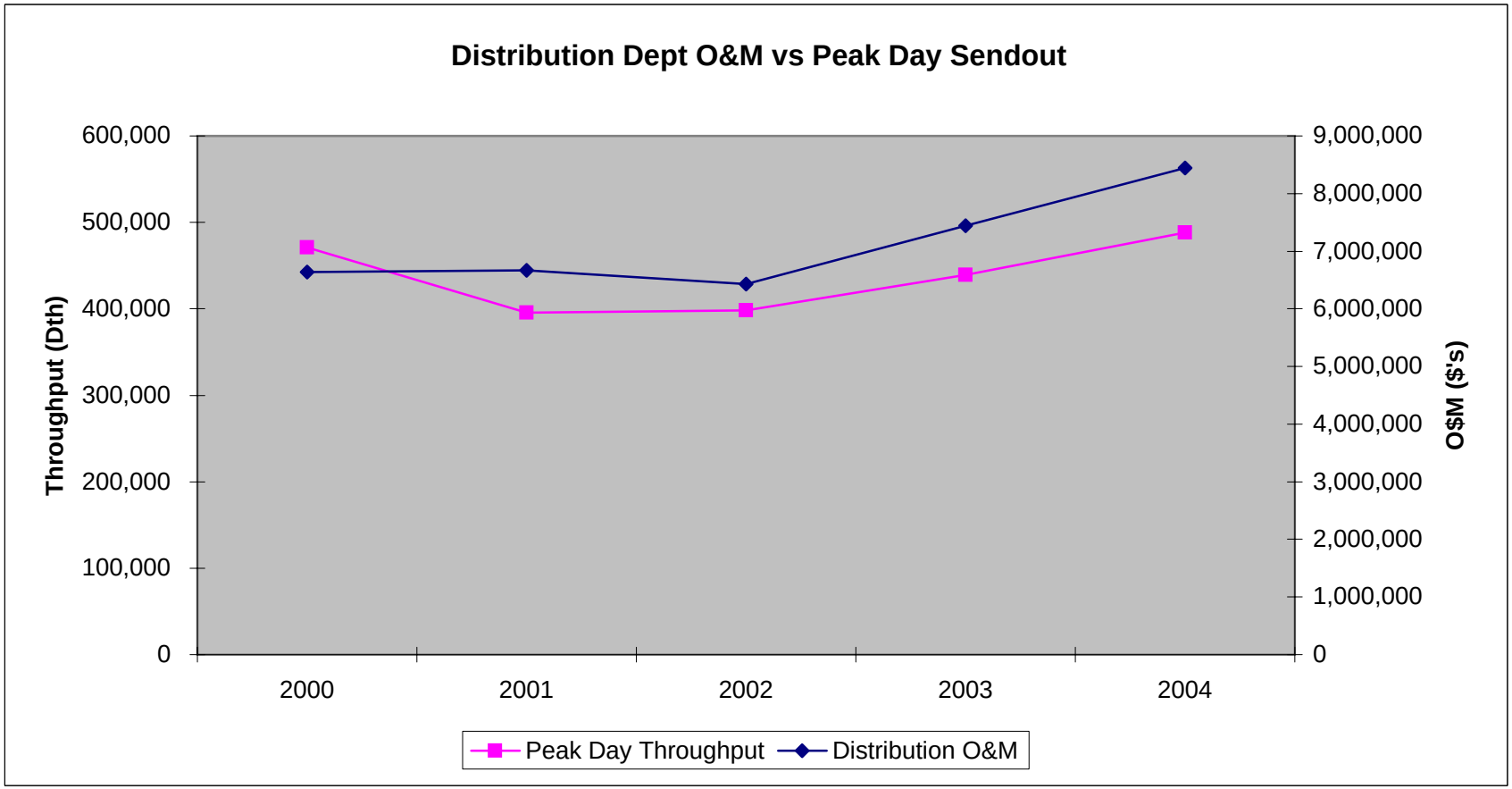
Responsible: Danny G. Cote, General Manager

DTE-15-17 Refer to Exh. BSG/JLH-3, at 13. The Company states that maintenance costs are generally declining on a real basis due to the reduced maintenance costs associated with plastic pipe, as more and more cast iron and bare steel pipe is replaced. Please:

(a) graph real O&M expenses (y-axis) and design day sendout (x-axis). By looking at the graph, does the Company believe that design day sendout is the main driver of the O&M distribution expenses?
(b) state how the Company tried to model and represent replacement of cast iron and bare steel pipe by plastic pipe.

Response: (a) Attachment DTE-15-17 (a) does seem to indicate that there could be a relationship between peak day sendout and O&M costs (as illustrated by the 2002, 2003, and 2004, trend line). That said, the 2000 and 2001 data does not seen to reflect this same trend, so it is the Company's view that more data points would be required before this relationship could be definitively established.
(b) The Company has not yet constructed a model to reflect how the replacement of bare steel and cast iron pipe would impact the relationship between sendout and O&M going forward.

	2000	2001	2002	2003	2004
Distribution O&M	6,640,900	6,671,100	6,431,000	7,441,300	8,448,300
Peak Day Throughput	470,884	395,474	398,444	439,483	488,352



COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIFTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DTE-15-33 Refer to Exh. BSG/JAF-2, Sch. JAF 2-1, at 5-6, lines 141-142. Please provide the source or derivation of the values on these lines.

Response: The source of the Target Allocated Cost of Service (ACS) Base Revenue on lines 141 – 142 is from Mr. Harrison's Allocated Cost of Service (ACS) study. Please see Attachment DTE-15-33 for the schedule that contained this data and which was extracted from the ACS and linked to the rate design worksheet, Schedule JAF-2-1.

Bay State Gas Company - 2005 Rate Case
Rate Design - Inputs from MAC

Attachment DTE-15-33

All inputs from MAC are shown in red on the revenue allocation / rate design sheet.

line	Description	Residential Heating Total	Residential Heating R&T-3	Residential Heating (4) Low-Income	Residential Non-Heating Total	Residential Non-Heating R&T-1	Residential Non-Heating (2) Low-Income	Outdoor Lighting	C&I (40) Low Annual High Winter	C&I (50) Low Annual Low Winter	C&I (41) Med. Annual High Winter	C&I (51) Med. Annual Low Winter	C&I (42) High Annual High Winter	C&I (52) High Annual Low Winter	C&I (43) Ex. High Ann. High Winter	C&I (53) Ex. High Ann. Low Winter	Special Contract	
137	**Cost Study Information**																	
138																		
139	Target ACS Base Revenue																	
140	Annual	$100,492,047			$10,856,303			$345	$11,303,039	$2,347,139	$12,855,832	$4,199,180	$8,252,580	$3,549,167	$1,455,970	$5,790,935	$3,921,013	
141	Winter	$67,185,084			$5,808,404			$243	$7,702,146	$1,390,455	$10,179,177	$2,876,642	$6,953,781	$2,626,714	$1,284,399	$4,397,478		$161,102,537
142	Summer	$33,306,963			$5,047,899			$101	$3,600,893	$956,684	$2,676,656	$1,322,539	$1,298,798	$922,452	$171,571	$1,393,457		$5,790,935
143																		
144	Direct Gas **REVENUES** for New Rates																	
145	Annual	$220,161,443			$5,553,949			$2,374	$20,721,910	$3,861,651	$34,343,363	$11,913,936	$15,540,169	$5,792,104	$3,938,465	$2,729,254		$324,558,618
146	Winter	$179,486,460			$3,213,507			$1,198	$18,561,038	$2,243,719	$29,794,722	$6,971,671	$12,980,232	$3,267,937	$2,781,643	$1,964,403		$261,266,529
147	Summer	$40,674,983			$2,340,442			$1,176	$2,160,872	$1,617,932	$4,548,641	$4,942,265	$2,559,938	$2,524,167	$1,156,822	$764,851		$63,292,089
148																		
149	Indirect Gas Cost **REVENUES** for New Rates																	
150	Annual	$5,476,145			$59,519			$23	$553,855	$41,539	$895,635	$128,974	$393,706	$60,691	$88,071	$35,629		$7,733,787
151	Winter	$5,228,698			$56,866			$21	$540,710	$39,705	$867,963	$123,371	$378,133	$57,830	$81,033	$34,762		$7,409,092
152	Summer	$247,447			$2,653			$1	$13,146	$1,834	$27,672	$5,602	$15,573	$2,861	$7,038	$867		$324,695
.....																		
161	Distribution Costs																	
162	Target Customer Charge-ACS	$23.30			$24.22			$0.61	$34.63	$42.57	$82.80	$89.22	$261.13	$307.22	$799.10	$762.87		
163	Unit Marginal Cost ($ / winter therm)	$0.1156			$0.0652			NA	$0.1396	$0.0683	$0.1255	$0.0643	$0.1134	$0.0543	$0.1272	$0.0618		
NEW	Unit Marginal Cost ($ / summer ther	$0.0640			$0.0307			NA	$0.0804	$0.0324	$0.0711	$0.0306	$0.0634	$0.0254	$0.0669	$0.0272		
NEW	Target Customer Charge-MCS	$32.45			$33.41			NA	$47.73	$51.52	$85.47	$82.21	$351.39	$355.73	$1,001.16	$906.18		
289	**Allocation of Low-Income Discount**																	
290	Distribution Rate Base	$228,590,466			$17,817,354			$948	$25,270,507	$4,722,501	$36,540,684	$11,146,787	$26,258,806	$11,106,815	$4,945,453	$19,854,998		$386,255,320

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIFTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DTE-15-34 Refer to Exh. BSG/JAF-2, Sch. JAF 2-1, at 5-6, lines 146-147. Please provide the source or derivation of the values on these lines.

Response: The source of the Direct Gas Costs at new (CGA) rates on lines 146 – 147 is from Mr. Harrison's Allocated Cost of Service (ACS) study. Please see Attachment DTE-15-34, which was also filed by Mr. Harrison as Schedule JLH-3-14, page 4 of 5, for the schedule that contained this data and that was extracted into the rate design worksheet, Schedule JAF-2-1.

Bay State Gas Company
Summary of Cost Study Results
MBA Results

Attachment DTE-15-34

Schedule JLH-3-14
Page 4 of 5

Test Year Gas Revenues Using NEW SMBA Load Factor CGA Rates

Inputs into Schedule JAF-2-1

	Class Description	New Class	Calendar Month Sales, Therms Winter	Summer	Total	CGA Rates w/o Net Rev Winter	Summer	Direct Gas Revenues Winter	Summer	Total	Cost of Net Revenue Items Winter	Summer	Total	Total Gas Revenues Winter	Summer	Total	Unit Prices for Indirect Gas Winter	Summer	Total	Total Unit Prices for Indirect Gas Winter	Summer	Total
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)												
1	Resi Ht - Low Load Factor	R3 & R4	201,880,224	45,823,516	247,703,740	0.8891	0.8876	179,486,460	40,674,983	220,161,443	5,228,698	247,447	5,476,145	184,715,158	40,922,430	225,637,587	0.0259	0.0054	0.0221	0.9150	0.8930	0.9109
2	Resi No-Ht - High Load Factor	R1 & R2	3,741,214	2,653,044	6,394,258	0.8589	0.8822	3,213,507	2,340,442	5,553,949	56,866	2,653	59,519	3,270,373	2,343,095	5,613,468	0.0152	0.0010	0.0093	0.8741	0.8832	0.8779
3	Low C&I - Low Load Factor	G-40	20,876,820	2,434,390	23,311,210	0.8891	0.8876	18,561,038	2,160,872	20,721,910	540,710	13,146	553,855	19,101,748	2,174,018	21,275,766	0.0259	0.0054	0.0238	0.9150	0.8930	0.9127
4	Low C&I - High Load Factor	G-50	2,612,172	1,834,032	4,446,204	0.8589	0.8822	2,243,719	1,617,932	3,861,651	39,705	1,834	41,539	2,283,424	1,619,766	3,903,190	0.0152	0.0010	0.0093	0.8741	0.8832	0.8779
5	Med C&I - Low Load Factor	G-41	33,512,083	5,124,396	38,636,479	0.8891	0.8876	29,794,722	4,548,641	34,343,363	867,963	27,672	895,635	30,662,685	4,576,313	35,238,998	0.0259	0.0054	0.0232	0.9150	0.8930	0.9121
6	Med C&I - High Load Factor	G-51	8,116,526	5,602,381	13,718,907	0.8589	0.8822	6,971,671	4,942,265	11,913,936	123,371	5,602	128,974	7,095,042	4,947,868	12,042,910	0.0152	0.0010	0.0094	0.8741	0.8832	0.8778
7	High C&I - Low Load Factor	G-42	14,599,720	2,883,968	17,483,688	0.8891	0.8876	12,980,232	2,559,938	15,540,169	378,133	15,573	393,706	13,358,364	2,575,511	15,933,875	0.0259	0.0054	0.0225	0.9150	0.8930	0.9114
8	High C&I - High Load Factor	G-52	3,804,583	2,861,308	6,665,891	0.8589	0.8822	3,267,937	2,524,167	5,792,104	57,830	2,861	60,691	3,325,767	2,527,028	5,852,795	0.0152	0.0010	0.0091	0.8741	0.8832	0.8780
9	Large C&I - Low Load Factor	G-43	3,128,697	1,303,249	4,431,946	0.8891	0.8876	2,781,643	1,156,822	3,938,465	81,033	7,038	88,071	2,862,676	1,163,859	4,026,536	0.0259	0.0054	0.0199	0.9150	0.8930	0.9085
10	Large C&I - High Load Factor	G-53	2,286,988	867,009	3,153,997	0.8589	0.8822	1,964,403	764,851	2,729,254	34,762	867	35,629	1,999,165	765,718	2,764,883	0.0152	0.0010	0.0113	0.8741	0.8832	0.8766
11	Outdoor Lght		1,395	1,333	2,728	0.8589	0.8822	1,198	1,176	2,374	21	1	23	1,219	1,177	2,397	0.0152	0.0010	0.0083	0.8741	0.8832	0.8786
12	Total		294,560,422	71,388,626	365,949,048			261,266,529	63,292,089	324,558,618	7,409,092	324,695	7,733,787	268,675,622	63,616,784	332,292,405	0.0252	0.0045	0.0211	0.9121	0.8911	0.9080
13																						
14	Total High Load Factor Classes		20,561,483	13,817,774	34,379,257			17,661,237	12,189,658	29,850,894	312,535	13,818	326,352	17,973,771	12,203,475	30,177,247	0.0152	0.0010	0.0095	**0.8741**	**0.8832**	0.8778
15	Total Low Load Factor Classes		273,997,544	57,569,519	331,567,063			243,604,094	51,101,255	294,705,350	7,096,536	310,875	7,407,412	250,700,631	51,412,131	302,112,762	0.0259	0.0054	0.0223	**0.9150**	**0.8930**	0.9112
16																						
17																						
18																						

Test Year Gas Costs Using New SMBA Gas Cost Allocation

	Class Description	New Class	Calendar Month Sales, Therms Winter	Summer	Total	CGA Direct Gas Costs Winter	Summer	Direct Gas Costs Winter	Summer	Total	Cost of Net Revenue Items Winter	Summer	Total	Total Gas Costs Winter	Summer	Total	Unit Cost of Indirect Gas Winter	Summer	Total	Total Unit Cost Winter	Summer	Total
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)												
24	Resi Ht - Low Load Factor	R3 & R4	201,880,224	45,823,516	247,703,740	0.8880	0.8850	179,275,387	40,554,521	219,829,908	5,562,463	244,448	5,806,911	184,837,850	40,798,969	225,636,819	0.02755	0.00533	0.02344	0.91558	0.89035	0.91091
25	Resi No-Ht - High Load Factor	R1 & R2	3,741,214	2,653,044	6,394,258	0.8548	0.8787	3,197,920	2,331,269	5,529,189	125,380	5,510	130,890	3,323,300	2,336,779	5,660,079	0.03351	0.00208	0.02047	0.88829	0.88079	0.88518
26	Low C&I - Low Load Factor	G-40	20,876,820	2,434,390	23,311,210	0.9036	0.9143	18,863,339	2,225,792	21,089,131	491,002	21,578	512,579	19,354,341	2,247,370	21,601,710	0.02352	0.00886	0.02199	0.92707	0.92318	0.92667
27	Low C&I - High Load Factor	G-50	2,612,172	1,834,032	4,446,204	0.8566	0.8739	2,237,513	1,602,700	3,840,213	34,814	1,530	36,344	2,272,327	1,604,230	3,876,557	0.01333	0.00083	0.00817	0.86990	0.87470	0.87188
28	Med C&I - Low Load Factor	G-41	33,512,083	5,124,396	38,636,479	0.8920	0.9033	29,891,197	4,628,807	34,520,004	682,290	29,984	712,274	30,573,486	4,658,791	35,232,278	0.02036	0.00585	0.01844	0.91231	0.90914	0.91189
29	Med C&I - High Load Factor	G-51	8,116,526	5,602,381	13,718,907	0.8604	0.8804	6,983,201	4,932,592	11,915,793	85,477	3,756	89,234	7,068,678	4,936,349	12,005,027	0.01053	0.00067	0.00650	0.87090	0.88112	0.87507
30	High C&I - Low Load Factor	G-42	14,599,720	2,883,968	17,483,688	0.8775	0.8804	12,810,705	2,539,017	15,349,722	283,982	12,480	296,462	13,094,687	2,551,497	15,646,184	0.01945	0.00433	0.01696	0.89691	0.88472	0.89490
31	High C&I - High Load Factor	G-52	3,804,583	2,861,308	6,665,891	0.8490	0.8958	3,230,018	2,563,191	5,793,209	33,578	1,476	35,054	3,263,596	2,564,667	5,828,263	0.00883	0.00052	0.00526	0.85781	0.89633	0.87434
32	Large C&I - Low Load Factor	G-43	3,128,697	1,303,249	4,431,946	0.8833	0.8848	2,763,466	1,153,117	3,916,584	69,683	3,062	72,746	2,833,150	1,156,180	3,989,330	0.02227	0.00235	0.01641	0.90554	0.88715	0.90013
33	Large C&I - High Load Factor	G-53	2,286,988	867,009	3,153,997	0.8800	0.8765	2,012,621	759,908	2,772,528	33,292	1,463	34,755	2,045,913	761,371	2,807,284	0.01456	0.00169	0.01102	0.89459	0.87816	0.89007
34	Outdoor Lght		1,395	1,333	2,728	0.8334	0.8800	1,163	1,173	2,336	0	13	13	1,163	1,186	2,348	-	0.00952	0.00465	0.83343	0.88950	0.86083
35	Total		294,560,422	71,388,626	365,949,048			261,266,529	63,292,089	324,558,618	7,401,961	325,300	7,727,261	268,668,491	63,617,389	332,285,879	0.02513	0.00456	0.02112	0.91210	0.89114	0.90801
36																						
37	Total High Load Factor Classes		20,561,483	13,817,774	34,379,257			17,661,272	12,189,661	29,850,933	312,542	13,735	326,277	17,973,814	12,203,396	30,177,210	0.01520	0.00100	0.00949	0.87415	0.88317	0.87777
38	Total Low Load Factor Classes		273,997,544	57,569,519	331,567,063			243,604,094	51,101,255	294,705,350	7,089,419	311,552	7,400,971	250,693,514	51,412,807	302,106,321	0.02590	0.00540	0.02232	0.91495	0.89306	0.91115

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
SIXTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-16-1 Refer to Exh. BSG/JES-1, Workpaper JES-7, at 2. Please explain how the estimated retirement cost of $2,408.11 for each of the indicated project was determined and describe the proposed ratemaking treatment for these costs.

Response: The cost of retirement was based on the formula shown in Table DTE-16-1 below.

TABLE DTE-16-1

Formula used to estimate retirement costs - avg. time for retirement 12 hours

Employee/Equipment	**Hrly rate**	**Total**
1 Grade 10 tech	30.09	421.26
1 Grade 9 tech	28.16	394.24
1 Grade 8 tech	26.59	372.26
1 Welder	28.16	394.24
Police detail	50.00	600.00
4 pieces of equipment:	**avg.day rate**	
Boom truck	17.80	66.69
Street truck	15.95	63.93
Welder	6.55	49.83
Backhoe	3.77	45.66
		2,408.11

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
SIXTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-16-3 Refer to Exh. BSG/JES-1, at 49. Please provide all supporting schedules and documentation for the $125,000 adjustment allowed by the Department in D.P.U. 92-111 and cite to any specific page(s) in that Order.

Response: Attachment DTE –16-3 includes Workpaper BSG –3-5 from DPU 92-111 showing the development of the Company's rate base. Line 8 includes the $125,000. Also included in Attachment DTE-16-3 is Page 18 of the 1991 Annual Return to the Department showing the amount identified as completed construct not class; the $125,000. No discussion on the item was included in the order and the amount was not adjusted out.

The adjustment made in the Company's 2005 rate filing represents the same type of items; completed construction but yet classified to in service plant. Account 106 has not been used since the last rate case, but it does not mean that these items are not providing service to customers at the end of the year. Since they are in service they should be included in the Company's revenue requirement calculation.

Attachment DTE-16-3
Page 1 of 2

PED
FILE: F:\DATA\REGL\
MA1291R.CD\PU92-00\
RANGE: WP-PLANT IN SVC

Bay State Gas Company
D.P.U. 92 -
Workpaper BSG-3-5

BAY STATE GAS COMPANY

Derivation of Utility Plant in Service
as Shown on calculation of Rate Base
December 31, 1991

	(1)	(2) Amount
1	Total Gas Plant in Service (page 18, line28, column g,	
2	of the 1991 Annual DPU Report)	$408,358,353
3		
4	Add: Utility Plant Leased to Others (page 18, line 29,	
5	column g, of the 1991 Annual DPU Report)	73,650
6		
7	Completed Construction Not Classified (page 18,	
8	line 30, column g, of the 1991 Annual DPU Report)	125,000
9		
10	Less: Excess cost over purchase price of Lawrence Gas	
11	Company included in Miscellaneous Intangible Plant	
12	(page 17, line 3, column g, of the 1991 Annual	
13	DPU Report)	(3,743,730)
14		
15		
16	Total Utility Plant in Service	$404,813,273

Attachment DTE-16-3
Page 20 of 2

Annual report of BAY STATE GAS COMPANY Year ended December 31,1991

UTILITY PLANT – GAS (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)
1	4. TRANSMISSION AND DISTRIBUTION PLANT	$	$	$	$	$	$
2	365.1 Land and Land Rights	187,572.51	16,709.24				204,281.75
3	365.2 Rights of Way	64,301.37					64,301.37
4	366 Structures and Improvements	2,174,030.43		1,781.74			2,172,248.69
5	367 Mains	148,335,839.70	9,606,598.82	124,620.66			157,817,817.86
6	368 Compressor Station Equipment	329,926.45					329,926.45
7	369 Measuring and Regulating Station Equipment	3,550,900.26	338,146.80	28,632.72			3,860,414.34
	379 Other Equipment	493,459.06	6,073.57				499,532.63
8	380 Services	103,777,878.41	9,908,813.32	168,541.73			113,518,150.00
9	381 Meters	16,305,357.25	1,076,112.40	65,189.25			17,316,280.40
10	382 Meter Installations	18,654,339.67	1,780,497.17	28,363.41	55,236.48		20,461,709.91
11	383 House Regulators	4,802,262.15	1,608,935.17	4,647.80	(55,236.48)		6,351,313.04
12	386 Other Property on Cust's Prem	18,103,912.27	3,600,848.12	667,312.44	391,975.50		21,429,423.45
13	387 Other Equipment	4,039,600.00	398,305.67	131,003.44	15,747.37		4,322,649.60
14	Total Transmission and Distribution Plant	320,819,379.53	28,341,040.28	1,220,093.19	407,722.87	0.00	348,348,049.49
15	5. GENERAL PLANT						
16	389 Land and Land Rights	172,320.91	1,256,000.00				1,428,320.91
17	390 Structures and Improvements	5,767,736.89	11,506,469.70	267,332.85	(391,975.50)		16,614,898.24
18	391 Office Furniture and Equipment	4,569,845.15	3,661,828.05	1,315,418.65	(169,842.27)		6,746,412.28
19	392 Transportation Equipment	4,729,616.18	478,428.44	89,562.91			5,118,481.71
20	393 Stores Equipment	117,882.50					117,882.50
21	394 Tools, Shop, and Garage Eqpt	908,206.39	186,205.61	5,021.74	(15,747.37)		1,073,642.89
22	395 Laboratory Equipment	6,829.24					6,829.24
23	396 Power Operated Equipment	1,043,632.68	30,339.75				1,073,972.43
24	397 Communication Equipment	2,602,008.07	4,217,070.28	323,223.15	(87,259.07)		6,408,596.13
25	398 Miscellaneous Equipment	7,716.49	15,757.00				23,473.49
26	399 Other Tangible Property						
27	Total General Plant	19,925,794.50	21,352,098.83	2,000,559.30	(664,824.21)	0.00	38,612,509.82
28	Total Gas Plant in Service	360,512,141.70	51,120,939.06	3,244,377.19	(30,350.58)		408,358,352.99
29	104 Utility Plant Leased to Others	180,761.00		107,111.00			73,650.00
30	106 Completed Construct Not Class		125,000.00				125,000.00
31	107 Construction Work in Progress	11,143,427.34	(8,720,556.81)				2,422,870.53
32	Total Utility Plant – Gas	371,836,330.04	42,525,382.25	3,351,488.19	(30,350.58)	0.00	410,979,873.52

Note: Completed Construction Not Classified, Account 106, shall be classified in this schedule according to prescribed accounts, on an estimated basis if necessary, and the entries included in column (c). Also to be included in column (c) are entries for reversals of tentative distribution of prior year reported in column (c). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements on an estimated basis with appropriate contra entry to the Depreciation Reserve Account, shall be included in column (d). Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach an insert page showing the account distributions of these tentative classifications in columns (c) and (d) including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
SIXTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: Danny G. Cote, General Manager

DTE-16-10 Refer to Exh. BSG/DGC-1, at 34. Please provide a copy of the Capital Authorization Handbook used by the Company from 1991 to 2004. List and describe any changes and modifications made from 1991 through 2004.

Response: From 1991 through 2002 the Company used the "Capitalization and Expense Policy Guide" dated November 1989. See Attachment DTE-16-10(a).

From January 2003 through 2004, the Company adopted NiSource's "Capital and Retirement Policy and Approvals" process dated January 2003. See Attachment DTE-16-10(b)

Key Changes between Policies:

	1991-2002 Capital Policy	2003-2004 Capital Policy
1	Business case document not required for any capital expenditures	Business case document required for capital expenditures greater than or equal to $250000
2	All authorizations greater than $500 required senior management approval and were categorized by type	The number and the management level of required approval signatures increased with project costs.
3	Authorization Supplement (Variance) requirement was based on a sliding scale of authorization amount (see p.23 of attached pdf file)	Variance authorization required when the cost of an approved project varies greater than +/- 10% and $50000

CAPITALIZATION AND EXPENSE

POLICY GUIDE

BAY STATE NORTHERN GRANITE

SECOND EDITION NOVEMBER 1989

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CAPITAL EXPENDITURES CONTROL

7/7/89

A

PURPOSE

To correlate the Capital Budget and Plant Authorization System into an effective capital expenditures control system.

To give management more control of capital expenditures both before and as they occur, and a better picture of total capital expenditures made.

To show each manager and supervisor his direct capital expenditures, which are an integral part of his budget of total resources and for which he will be expected to report on budget variances, because only those expenditures he is directly responsible for will be charged to his area.

Capital Budget Process (Attachment A)

Each June the capital budget process begins for the coming fiscal year. Each department manager is responsible for budgeting his capital work, such as equipment purchases, main and service installations, meters, meter installations, etc. and submits this information to the division Planning Engineer. Engineering assembles all the information on a PC disk and sends it to Canton, Plant Accounting Department. The Plant Accounting Department accumulates all the divisions capital budgets and sends them to the controller, Tom Sherman and the V.P. of Operations, Charles Setian for approval. When all the approvals are complete, and final budget amounts set, usually in September, the Capital Budget for the upcoming fiscal year is then presented to the Board of Directors for their vote to authorize expending the budgeted amounts.

Work Authorization Process (Attachment B)

At the beginning of each fiscal year the work order authorization process begins with the Planning Engineer. The Planning Engineer writes the work authorizations on a request from either Sales for new business or Distribution when a main replacement, system improvement or municipal improvement is needed. Blanket work orders such as gas services, meters, meter installations and some equipment purchases are written at the beginning of the new budget year. Others, such as new or replacement mains, C&I services over $10,000, various equipment over $500 each or specific projects are written as needed, throughout the budget year. The Planning Engineer is responsible for processing all authorizations.

The request for these work authorizations begins at the department manager level, who estimates the project costs and sends them to the Planning Engineer. When the work authorization has been written and signed off by the Planning Engineer, it is then forwarded to the manager of Distribution and then to the Division Manager for his signature. At this point the authorizations are sent to the Plant Accounting Department in Canton. Blanket work authorizations mentioned earlier travel the same route except that only the division Planning Engineer and Division

Manager. All authorizations are sent to the Canton office and a Plant Accounting Department clerk logs in the authorization as being received. Once the authorization has been logged in, a decision point exists, if the authorization is a non budget work authorization, a main project over $25,000 or a C&I service installation over $10,000, it is sent to the Controller and the V.P. of Operations for their approval and signature. Work authorization falling below these limits need only the signatures of the division manager.

Capital Work Flow Chart (Attachment C)

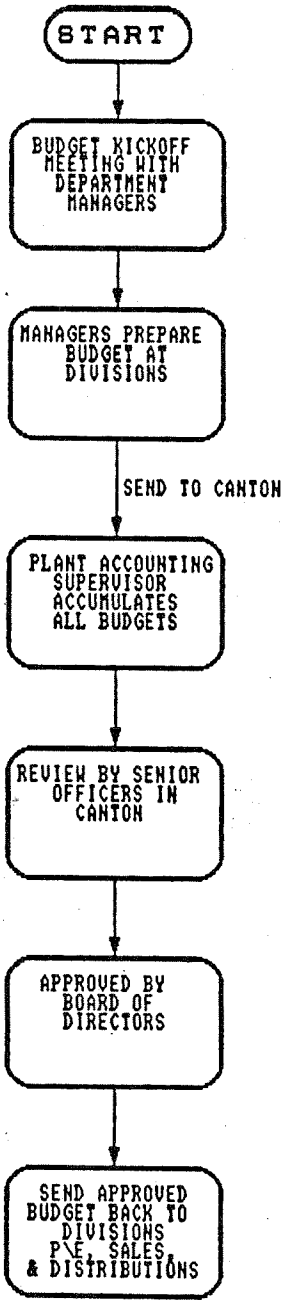
Work commences after discussions/meetings between the Sales Department, Distribution Department and the Planning Engineer. Vehicle and equipment purchases are not flow charted here. They are handled by a purchase requisition from the department manager and sent to Canton Purchasing Department for action. The construction projects, such as mains and service installations are outlined in the attached capital work flow chart. Upon construction completion, various documents flow to Accounting in Canton. For example, contractor invoices are sent to Accounts Payable, payroll time cards are sent weekly to Payroll, material activity tickets are sent to the M&S Inventory Clerk, and work completion notices are sent to Plant Accounting.

Plant Accounting Process

Plant Accountants or clerks monitor contractor invoices for accuracy by reviewing work locations billed, footage of main installed and unusual extra charges. Pipe taken out of the storeroom, through a material issue ticket are compared to the completion notice and adjusted if needed. A plus or minus variance of 25 feet is an acceptable limit for pipe before an adjustment is needed. Any expenditures that exceed the budgeted amount are reviewed by Plant Accounting to determine if an authorization supplement is required. As outlined in the attached memo dated July 2, 1984, Plant Accounting issues a memo requesting a supplement to the original work authorization. These memos are sent to the Planning Engineer with copies to the division manager; Controller, Tom Sherman; Vice President of Operations; Charles Setian) to explain the reasons for the overexpenditure. Explanations are returned to Canton and reviewed by those copied as mention earlier, for reasonableness. If explanations are not received promptly, Plant Accounting issues a follow-up memo.

When Plant Accounting is satisfied that a work authorization is complete and the main has been placed in service, it is then closed to Utility Plant in Service by a journal entry.

CAPITAL BUDGET PROCESS



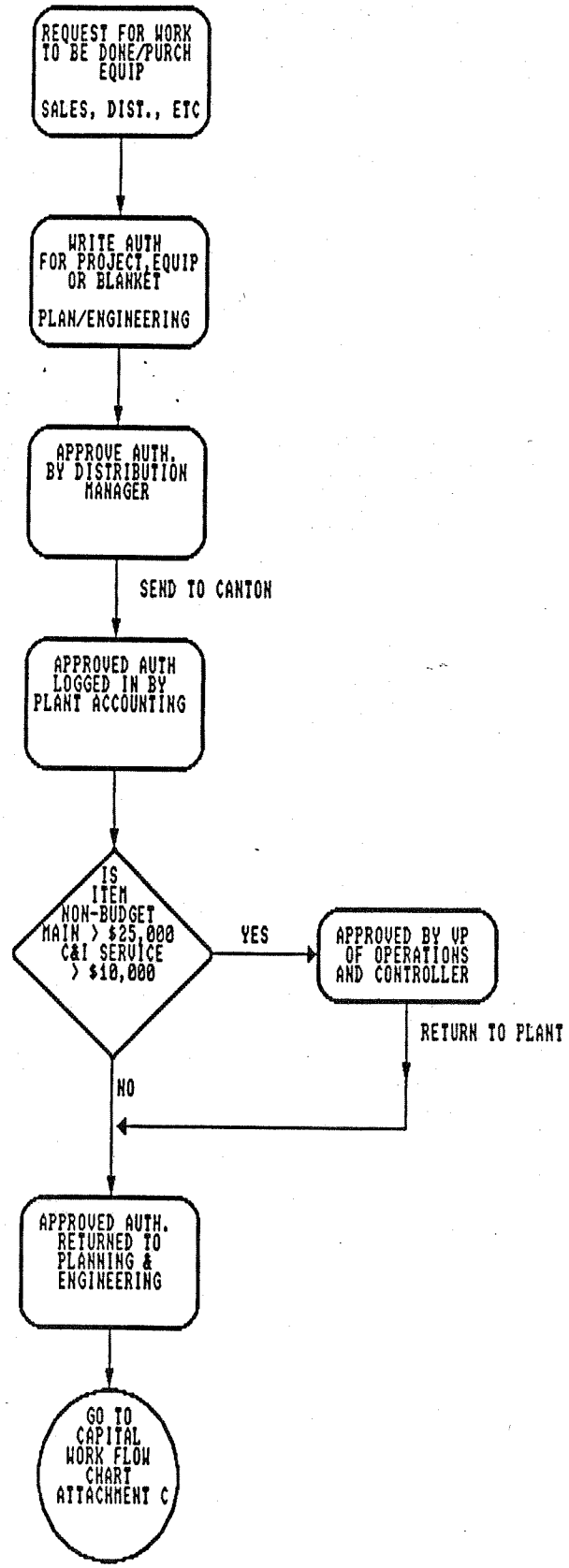
PLANT ACCOUNTING DEPARTMENT

CLARENCE WILLS	-	SUPERVISOR
DIANE FASOLO	-	SENIOR ACCOUNTANT
DANIEL MARA	-	ACCOUNTANT II
GAYLE HICBEY	-	ACCOUNTANT II
MARY FEENEY	-	CLERK
CAROL PILKINGTON	-	CLERK

PREPARED BY: AUDIT SERVICES
LAST UPDATE: MAY 1989
FILE NAME: PLNTBUD2

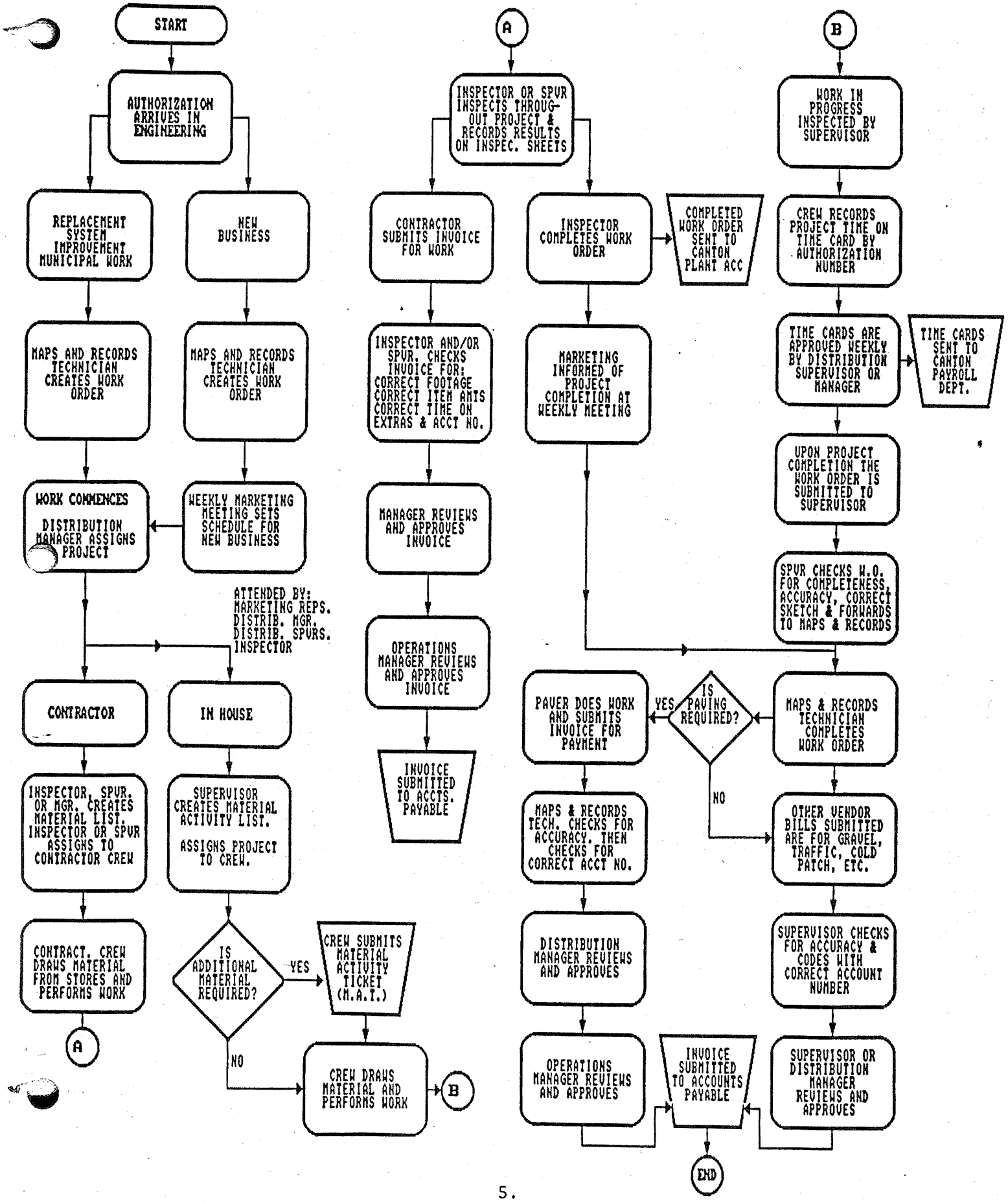
WORK AUTHORIZATION PROCESS

ATTACHMENT B



PREPARED BY: D.M. MONTEIRO
LAST UPDATE: MAY 25, 1989
FILE NAME: PLNTBUD3

CAPITAL WORK FLOW CHART ATTACHMENT C



AUTHORIZATION

What Is It?

An authorization is the method that Bay State Gas Company and Northern Utilities, Inc. use to accumulate charges for Capital Additions. Both the Massachusetts D.P.U. and the Federal Energy Regulatory Commission require all utilities to keep accurate accounting records of new assets and retirements. They state that, "All utilities shall record all construction and retirements of gas plant by means of work orders or job orders."

Each utility shall keep its work order system so as to show the nature of each plant addition or retirement of gas plant, the total cost, the source or sources of costs, and the gas plant account or accounts to which costs are charged or credited.

When Is It Needed?

Items such as small tools, field equipment, and office equipment of small dollar value (under $500) or with a life span of less than one year will not be charged to an authorization but will be directly expensed.

All items considered maintenance type repairs such as: replacement parts on equipment, rewiring a room, replacing a roof, repairing a vehicle, etc. will also be directly expensed with no authorization needed.

Installation of New or Replacement mains requires an authorization when they exceed the following:

1.	Under 10 feet and less than $2,000	Expensed
2.	Over 10 feet	Capitalize
3.	Under 10 feet but over $2,000	Capitalize

Services new are handled through the CCS system. Each C&I new service is given a separate authorization number when it meets the proper status.

1.	Over $10,000	for Service Installation
2.	Pass the R.O.R.	O.K. to assign authorization
3.	Does not pass R.O.R.	

Will not give authorization number unless:

A. Contribution received.

B. Signed contract for contribution.

AUTHORIZATION (Continued)

C. Customer signed contract (no charge) will do digging and backfilling.

D. Waived by executive discussion.

Certain types of authorizations have blanket authorization numbers. This means they can be charged through-out the year for like purchases or installations. Examples of the blanket authorizations in effect for Bay State and Northern are as follows:

2-1000	Joint Clamping on Cast Iron Main Only
2-1002	Key Hole Clamping
2-5920*	Main Extensions
2-5921*	Main Replacements
2-5922*	Municipal Improvements
2-5923*	System Improvements
2-5924	Cathodic Protection Mains
2-5901	New Gas Services Residential
2-5902	Replacement Gas Services Residential & C&I
2-5903	Purchase Gas Meters
2-5904	Meter Installations
2-5905	C&I Services Under 10K
2-5910	Water Heaters
2-5911	Conversion Burners
2-5912	School Range Program
2-5980	Customer Contributions Residential
2-5320	Other Production Equipment Budgeted
2-5387	Other Distribution Equipment Budgeted
2-5391	Office Equipment Budgeted
2-5392	Transportation Equipment Budgeted
2-5394	Tools, Shop and Garage Equipment Budgeted
2-5396	Power Operated Equipment Budgeted
2-5397	Communications Equipment Budgeted

Those marked with an asterisk (*) are never charged directly. Each has a separate block of numbers for individual projects which, when completed at year end, should equal amounts budgeted under the blanket number.

Bay State Gas and Northern Utilities use the following procedure for initiating an authorization: the Engineering Department in all divisions is responsible to write up and process the authorization forms at the division level.

They will fill out the forms, have them typed, and sent around the divisions for signatures. They will then send them to the Plant Accounting Department in the Corporate Office.

The Plant Dept. will log in the authorization when received. If it is for an item of equipment and in the capital budget, it will be sent to B. Hevert to determine if it will be leased or purchased. It then goes back to Plant Accounting for an authorization number.

AUTHORIZATION (Continued)

For items not in the capital budget, the same routing will apply but also the signatures of the Controller and V.P. of Operations would be required.

Once the authorization has the proper signatures, the Plant Dept. will assign an authorization number and send a copy back to the division.

Gas Main authorizations are treated almost the same, except for the following:

No Corporate signatures are required. An authorization number is assigned immediately upon being received in the Plant Dept., provided, of course, it passed the R.O.R. and does not require a contribution. Two copies are taken. One is a courtesy copy to the V.P. of Operations in Corporate office and the other is kept on file in the Plant Accounting Department. The original copy is sent back to the division and will remain in the Engineering Department until the project is completed. When complete the actual footage information is recorded on the original and sent to Plant Accounting as a completion notice.

Authorizations for services over $10,000 are handled differently. When received in the Plant Department, Plant does not process for signature. They will only assign an authorization number when they check the status. If a 1X, they will assign a number, if not 1X then it must have a signed contract, contribution of either money or service or be waived altogether. (See Services New in this report). Service must be over $10,000.

Authorization 2-5391 and 2-5394 for Office Equipment and Tools Shop and Garage Equipment should include all items to be purchased over $500. List department making the purchase item to be purchased and dollar value. This will eliminate the need to write individual authorizations for each item.

The new Lawson Accounting System requires a "2" before the primary number when writing the authorization number 2-59010-0500.

When the completed projects are closed out by the Accounting Department, the actual costs are written on the original authorization and filed for permanent record of the Company. Copies are sent to the divisions for their records.

Authorization Approval: Canton

Equipment Lease/Purchases - Budget and Non Budget over $500

R. B. Hevert
C. G. Setian
T. W. Sherman
Plant

Equipment And Blankets - Budget and Non Budget over $500

C. G. Setian
T. W. Sherman
Plant

Mains and Services - Mains Over $25,000 - Services $10,000

C. G. Setian
T. W. Sherman
Plant

Supplements - Copy sent to P. W. LaShoto

C. G. Setian
T. W. Sherman
Plant

COST OF REMOVAL AND RETIREMENT WORK

1. The use of the Authorization form and procedure for large retirements, cost of removal and salvage, is a requirement.

2. It establishes a guideline for the accounting department, as well as for information to responsible managers and officers, the age, cost and description of what is to be removed from investment and rate base.

3. It allows an opportunity for tax and accounting personnel to select the most beneficial treatment of entries to be made and financial people to coordinate timing of funds needed.

4. Retirements, Cost of Removal and Salvage must be treated with the same importance as Capital Additions. All have tremendous effect on Rate Base, Depreciation, Local Property and Income Taxes.

5. Use of the Authorization System to control large retirements and cost of removal takes advantage of the existing system of built-in communications. It gives pertinent information to operations, engineering, cost control, financial, property tax, purchasing, audits and tax people who may be concerned.

6. Proper control of all our capital assets requires timely retirement notices along with any cost of removal charges and salvage received. An authorization for a new piece of equipment, main or service that is really a replacement must have all the facts or it will be handled improperly at the accounting levels.

The next page is a list of all our current Cost of Removal and Salvage Accounts by primary account. Normal cut offs of services, mains, etc. would be charged to these accounts. Example: When a service is cut off and not replaced, all charges would be to 5-254-82, Cost of Removal Services. Another example would be salvage for an office desk account 391. This salvage would be charged to 5-254-92, Salvage for Office Equipment. It is very important that the proper account is charged. Never reduce the price of an asset by the salvage value. Example: Purchase backhoe for $50,000, trade in old backhoe $10,000, final price $40,000. Even though we only paid 40K for the Backhoe, 50K has to be capitalized and 10K is charged to salvage. This is an important rule to be remembered since your budget will reflect the 50K not the 40K that we paid.

SUBJECT: ACCOUNT CODE SYSTEM FOR COST OF REMOVAL SALVAGE AND RESERVE DEPRECIATION

		Reserve Acct.	Salvage Acct.	Cost of Removal
PRODUCTION PLANT		5-254-10	5-254-90	
305	Structures			5-254-70
307	Other Power Equipment			5-254-71
311	L.P.G. Equipment			5-254-72
319	Gas Mixing Equipment			5-254-73
320	Other Equipment			5-254-74
321	L.N.G. Equipment			5-254-75
DISTRIBUTION PLANT		5-254-11	5-254-91	
366	Structures			5-254-78
367	Gas Mains			5-254-79
368	Compressor Station Equipment			5-254-80
369	Meas. & Reg. Station Equipment			5-254-81
380	Gas Services			5-254-82
381	Gas Meters			5-254-83
382	Meter Installation			5-254-84
383	House Regulators			5-254-85
386	Other Prop. Cust. Premises			5-254-86
387	Other Equipment			5-254-87
GENERAL EQUIPMENT		5-254-12	5-254-92	
390	Structures			5-254-88
391	Office Furniture			5-254-89
391.1	Computer Equipment			
393	Stores Equipment			
394	Tools Shop and Garage Equipment			
395	Laboratory Equipment			
396	Power Operated Equipment			
397	Communication Equipment			
398	Miscellaneous Equipment			
TRANSPORTATION EQUIPMENT		5-254-13	5-254-93	
392	Transportation Equipment			

ENGINEERING PROCEDURES FOR PROCESSING AUTHORIZATIONS
FROM C.G. SETIAN

The following changes in procedures for the processing of capital authorizations and supplements for distribution will be placed into effect on February 1, 1982:

1. Cost estimates for all authorizations and supplements will be prepared, as at present, by the Planning and Engineering Department. The Distribution Department manager will show agreement with the estimate by initialing the authorization or supplement before it begins its normal routing.

2. All contractor invoices submitted to the Distribution Department for payment must be approved by authorized individuals in both the Distribution and the Planning and Engineering Departments before payment will be made.

3. Projects estimated to cost more than $50,000 or involve more than 2,500 feet of main will be sent out for bid.

BAY STATE GAS COMPANY
A Division

AUTHORIZATION NO. B

Subject C

	Budget Ref. No.	Amount	Verified
As Budgeted		$ D	
Variance		$ E	

Direct Chgs:	Estimate	Actual
Payroll		
Material & Supplies	F	
Purch. & Contracts		
Indirect: Auto, Stores, Insur., Spvsn., Cler. and Eng. Ovhds:		
Total Add'ns to Plant	F	
Cost of Removal	G	
Salvage	H	
Retirements	I	

I.R.S. Percentage Repair Allowance:
Eligible: Ineligible:

Estimated on: by:
Prepared on: by:
Appr. on: Dept. Head
" " Vice Pres./G. Mgr.
" " Engineering
" " Controller

Budget Var. Approval:
Appr. on: Fin. Dept.
" " Office of the President
" " by Vote of Directors

Summary of Accounting:

K

Memo of exptrs. on this project - prior year(s)

Amount
$
$

Item	Dept/Sec.	Complete Description	Amount
L	L	L	L

AUTHORIZATION FORMAT PROCEDURES

A. Division

B. Authorization Number - (This number is given out by the Plant Accounting Department)

C. Subject - Brief Description of work to be performed

D. As Budgeted - Fill in the amount provided for in the Capital budget. Budget Ref. No. and Verified column will be filled in by the Corporate Office.

E. Variance - Fill in amount not in capital budget and not provided for. Budget Ref. No. and Verified column will be filled in by the Corporate Office. It is possible to have amounts in both D and E at the same time.

F. Estimated Column - Self directing. Fill in the categories to amount to total authorized cost.

G. Cost of Removal - Include total material, labor, and transportation cost needed to replace an old piece of equipment or project. **DO NOT CHANGE THIS AUTHORIZATION!** Charge the correct cost of removal account.

H. Salvage - Fill in the scrap value of any of the items being disposed of

I. Retirement - If the original value of the item being disposed of is not known then a "Yes" or "No" would be sufficient. A complete description of the item being retired must be listed below: Model #, Serial #, Year of Purchase and Description of Item.

J. Approval Section - Engineering will fill in the estimated and prepared signatures.

Department Head requesting the item will sign on the appropriate line. Vice President will sign last for the division and send to Plant Accounting in the Corporate Office. Equipment not budgeted will be routed as follows: T. W. Sherman, C. G. Setian, and finally Plant Accounting.

K. Summary of Accounting - Plant Account to be charged

L. Complete Description - Item is the number of sections the job or project is broken down by. Next is the department/section to be charged. The middle section is a complete description of the project to be purchased, installed or both and a break down of costs.

BAY STATE GAS CO. MAIN ORDER

DIVISION A AUTH. NO:2- B RATE OF RETURN C

DESCRIPTION / COMMENTS:

D

DOWNTOWN E SUBURBS E BUILDER POLICY F CUST. CONTR. $ G

A

COST RECORD	SOURCE	BUDGET	ACTUAL	VARIANCE
MATERIAL				
LABOR				
CONTRACTOR				
OVERHEAD				
TOTAL				

START DATE / /

COMP. DATE / /

ESTIMATOR

PROG NO./ NOMAD I

COMPLETE	Y	N
SUPPLEMENT	Y	N

PIPE INSTALLED: FROM: J TO: J

	STREET NAME & TOWN	SIZE	TYPE	FOOTAGE EST.	FOOTAGE FINAL	ACCOUNT NUMBER	DIST %	COST, PER FT
1	K				P			
2								
3								
4								
5								
6								

	PIPE RETIRED	SIZE	TYPE	FOOTAGE EST.	FOOTAGE FINAL	ACCOUNT NUMBER	INST. YR.	COST PER FT
1	L				P			
2								
3								
4								
5								

TYPE: 'X' OFF ALL WHICH APPLY

M

EXTENSION		GROWTH	
REPLACEMENT		BUILDER POLICY	
MUNICIPAL IMP.		CONTRIBUTION	
SYSTEM IMP.		CO. LABOR	
NO. OF SERVICES		SPECIAL CREWS	
RATE OF RETURN		RESIDENTIAL	
BUDGETED		COMM. INDUST.	
PERMIT RECEIEVED		PRESSURE	
ACCOUNTING INFO CLOSE TO PLANT			

APPROVAL: UNDER $25K

DEPT. MGR.

DIV. ENG. N

DIV. MGR.

APPROVAL: OVER $25K

CORP. MARKET O

SR. V.P. OPER.

CORP. C.F.O.

Procedures For Filling Out Main

Orders For New Or Replacement Mains

A. Division performing the work.

B. Authorization number of the main extension or replacement. Assigned by Plant Accounting.

C. Rate of Return: Use for new main extension to determine if the project is worth doing.

D. Description of the project to be done, locations and major customers etc.

E. Downtown: Suburbs check type of construction area.

F. Builder Policy: Check if covered by the policy in effect.

G. Customer Contribution: Fill in amount if required.

H. Cost Record Information: Division will fill in Budget information by category: Plant Accounting will fill in other areas.

I. Start Date, Completion Date and Project Number are all filled in when first making out the form. Upon completion the complete and supplement blocks would be filled in.

J. Pipe Installed From: To: Indicate connection locations of the main installed or replaced.

K. List the streets, size pipe, type of pipe (plastic/steel) and estimated footage.

L. List all retirement of mains information: street, size, type of pipe (plastic, cast iron or steel) estimated footage and approximate data of installation.

M. This section has multiple boxes which need a "X" in the ones that apply.

N. Approval: Projects under $25,000 only require local approval and must be signed off before submitting to Corporate Office.

O. Approval: Projects over $25,000 will require Corporate Office approval.

After local approval, send the blue form to Plant Accounting at the Corporate office. Plant Accounting will submit for additional approval if necessary and assign an authorization number to the blue form (Item B). They will make a copy of the form and send the blue copy back to the division to start the project. When the project is completed, the Engineering Department will send the blue copy to Plant Accounting with the actual footage indicated on the form (Item P) as notification that the installation has been completed.

Joint Clamping and Cathodic Protection

1. Sealing of Cast Iron Joints

Over the years, the use of natural gas in the cast iron main system has caused the jute packing to dry out. This loss of packing material leaves the joint with only lead or cement to serve as a seal. With the heavy traffic on the roads these days and the deep penetration of frost in the winter, this causes these joints to shift which leads to leaks at the joints.

There are three methods currently being used by Bay State Gas and Northern utilities at this time for sealing joints. First is the sectionalized clamping of cast iron joints. This method is used on streets which have more than three joints leaking in a row. These leaks may have been determined from a leak survey, a complaint of a gas odor, or a notice from a city or town that the road is to be opened or resurfaced. The total cost of the job is capitalized.

The second type is the isolated clamping of mains. This method is used for less than three joints in succession. These may have been determined while a street was already open for other work and the joint was uncovered, or from a leak survey in the area which only detected an isolated leak.

In this case the excavation, refilling, labor, material and resurfacing are expensed.

The third method is Keyhole clamping. This is done by Ford Baron & Davis or others with special tools. A small hole usually ten by eighteen inches is dug and a clamp and sealant installed. This method is used if a large number of leaks are found in one location. The total cost of the job is capitalized.

In all three methods the original labor cost of the main is retired on a cost per foot average at the time it was installed. Retirement notices must be sent to Plant Accounting indicating town, street, original installation date and number of clamps.

Leak clamping on steel pipe is 100 percent expense no matter how many are installed.

2. Anodes - Cathodic Protection Mains and Services

Cathodic protection is an electrical method of preventing corrosion. By attaching a magnesium anode by a wire to the pipe and burying it away from the pipe corrosion will be minimized. Corrosion develops on the pipe where the electrical current leaves the pipe. Where this corrosion build-up occurs, pin hole leaks develop and crews have to dig down, clamp the pipe and install another anode.

Cathodic protection of mains is capitalized to authorization 2-59240-XX00 (XX = town code). Service cathodic protection is expensed to account 6-892-11.

ACCOUNTING INSTRUCTIONS FOR SERVICES, REGULATORS, METERS AND METER INSTALLATIONS

I. Services

A complete service begins with the connection at the main and extends to the high pressure shut-off at the riser or meter. Any labor and material involved in replacing over 50% of the original service is charged to authorization 2-59020-XX20 Replacement Gas Services (XX = Town Code). All new services Residential are charged to 2-59010-XX10 (XX = Town Code).

A retirement notice is sent to the Plant Accounting Department monthly listing the following services removal information:

1. Town where service removed

2. Year of original installation

3. Class A Residential
   B Industrial
   C Commercial
   D Interruptible

4. Quantity

Work performed on a service that involves less than 50% of the total service is expensed to 6-892-03 Maintenance of Service.

Any cut-off cost associated with the abandonment of services (not replaced) will be charged to cost of removal account 5-254-82.

Any cut-off cost associated with replacement services will be capitalized to the proper authorization.

Information needed monthly for services added to the system or replacement services are as follows:

1. Town where installed

2. Class A Residential
   B Industrial
   C Commercial
   D Interruptible

3. Quantity new and Replacement

ACCOUNTING INSTRUCTIONS FOR SERVICES, REGULATORS, METERS AND METER INSTALLATIONS (CON'T)

II. Meters and Regulators

Meters are capitalized as they are purchased. All purchase orders related to these items are charged to the following authorization:

5903 Meter Purchases

Monthly computer runs will list the meters to be retired from service by the following information:

1. Company No.
2. Size Code
3. Year Purchased
4. Serial Number

Since there is no computer print out on the regulators account the information will have to be obtained manually. The information listed below will be needed monthly in order to keep accurate accounting records.

A. Number of regulators retired and scraped
   1. Town where removed
   2. Quantity
   3. Size and model number
   4. Average age if can be determined
   5. Class

      a. Residential
      b. Industrial
      c. Commercial
      d. Interruptible

Regulators which are removed and that will be used again will not be retired at this time. Any work performed on a regulator to upgrade or repair it will be charged to maintenance of regulators 6-878-01. When it is questionable whether a regulator will be used again retire it.

III. Meter Installations

Meter installation cost will begin at the H.P. service shut-off to the outlet side of the meter. All cost of installation will be charged to authorization 2-59040-XX00 (XX = Town Code) by both the street department and customer service.

ACCOUNTING INSTRUCTIONS FOR SERVICES, REGULATORS, METERS AND METER INSTALLATIONS (CON'T)

In cases where a meter installation is relocated and new meter fits are used, all charges will be capitalized to authorization 2-59040-XX00 from the new installation.

All time spent on cutting off permanently or cutting off a meter installation which will be relocated will be charged to Cost of Removal 5-254-84.

The following information will be sent to the Plant Accounting Department monthly:

A. New and Replacement Installations
   1. Town
   2. Quantity
   3. Class

      a. Residential
      b. Industrial
      c. Commercial
      d. Interruptible

B. Installations cut-off and installations relocated

   1. Town
   2. Quantity
   3. Class

      a. Residential
      b. Industrial
      c. Commercial
      d. Interruptible

   4. Age of installation

A change in regulator or meter fits where the same equipment is used again will be maintenance and charged to account 6-893-02.

Authorization Supplement Requirements

Authorization Supplements will be required under the following circumstances.

1. The scope of the project is changed to the degree that substantial differences in expenditures may well result.

2. The character of the project has been varied sufficiently to warrant notification to executives via the supplemental authorization, whether or not it is within the cost limits.

3. Supplemental authorizations are required whenever expenditures exceed the amount previously authorized by the following limits excluding equipment purchases. Equipment supplements still remain at the 15% limit.

Authorizations	Supplement required if cost exceeds
$ 500 - $ 999	60%
$ 1,000 - $ 4,999	50%
$ 5,000 - $24,999	25%
$25,000 - Up	15%

The Plant Accountants will initiate a monthly supplement request whenever it is determined that an authorization has exceeded the budget amounts by the limits listed above. The Plant Accounting Department will furnish any information needed and a copy of the cost records if requested.

The Planning and Engineering Department will be responsible in overseeing that the requested supplement is written in complete detail so to inform management the reason of the overrun. Responses not returned in a month will be highlighted to management.

Once the supplement is received in Canton, the necessary approvals will be obtained and the form will be filed with the original.

PURCHASES OF GAS REGULATORS

Purchasing of regulators for residential or commercial installations must first be charged to the M&S system. When the regulators are needed for a project, they will be charged out to the proper authorization or account. No exceptions are made in these cases.

Regulators which will be used for gas company projects such as: L.N.G. plants, propane plants, regulators stations or pits can be charged directly to the authorization if it has been approved. If a lead time for ordering is required and the authorization has not been approved, the regulators then must be charged to an inventory account number.

If this procedure is followed, division personnel will be able to determine if the item is in stock or available at another division. By charging an authorization blanket directly, duplication and shortages will occur.

ACCOUNTING PROCEDURE FOR JOINT CLAMPING

The following procedures for joint clamping is in effect for Bay State and Northern Utilities.

Joint Clamping on Cast Iron Mains will be charged to authorization 2-10000-XX00 (XX = Town Code) if it meets the following criteria.

1. Three or more clamps are installed in succession.

2. Three or more clamps are installed for a permanent leak elimination of a year or more on the same street and in succession.

Joint clamping will be charged to maintenance of mains account 6-887-10 for the following reasons:

1. Less than three changes in succession.

2. Temporary repair, main to be replaced shortly.

3. More than three clamps or the same street, but not in succession.

OFFICE MEMORANDUM

DATE: April 1, 1986

SUBJECT: "Tie Overs" Main Replacements

FROM: C.J. Wills

TO: D. Cote, J.D. Martin, B.I. Turner, C. Tyburski, J. Wilbur

cc: J. Burke
J.F. Doucette
T. Dulchinos
K.J. Ferreira
W. Hendricks
W.C. Ivancevic
S.R. Jeffery
P.W. LaShoto
R. Reardon
C.G. Setian
J.R. Snow
E. Wencis

The following procedure to capitalize "Tie Overs" of mains and services will take effect as of April 1, 1986. It is very possible that some, if not all, divisions are currently following this procedure. This memo is to institute a written document for our policy guide so as to serve for future reference.

Whenever a main is replaced or relocated for some reason such as leaks, sewer reconstruction, municipal improvements, etc. we are forced to cut off our services on that line.

In many cases the services are renewed and capitalized to the blanket service replacement authorization 5902. If new customers are added at the time of replacement those charges will go to the blanket 5901, New Residential Services. Services that are not replaced but just tied back to the new main will become a cost of replacing that main and charged to that authorization. All work related to tie-overs will be capitalized to the replacement main job.

C & I Services Under $10,000

All C & I services under $10,000 will not require an individual authorization number. This group will be handled the same as residential projects and will be charged to a C & I Authorization 5905. This new procedure will not only speed up the approval process, but will eliminate the need to call the Corporate Office for a number every time a C & I services is needed. Do not use this new number for projects over $10,000 as this account is going to be monitored very closely. Because of this change the Plant Department will require, along with the regular monthly reports now received, a list of towns and quantity of services installed under this new blanket limit of $10,000. Please do not add any services over the limit to this report.

Use the following format to set up the new number 5905 = 259050-XX 00 (XX = Town Code).

METER INSTALLATION BARRIERS

The following procedure will be used to account for protective barriers installed in Bay State and Northern Utilities. In Bay State territory the Company is required to protect all meter installations which because of their location could be damaged due to vehicles coming in contact with them. Since Bay State Gas will be protecting old installations as well as new, the cost could be substantial enough to misrepresent the average cost to install a meter set. We could be talking between one and two hundred thousand dollars for the year. Northern is not under the same requirement as Massachusetts Utilities, but they will have a obligation to protect the public from incidents cause by vehicles hitting unprotected meter sets. As of this, all cost associated with installing protective barriers will be charge to the following authorization number for Bay State and Northern 2-59040-0040.

OFFICE MEMORANDUM

DATE: May 5, 1989

SUBJECT: Capital Authorization Procedure - Northern Division

FROM: E. Wencis

TO: D. Apkarian, G. Brown, D. Cote, M. Roast, J. Snow, W. White, J. Wilbur, C. Wills, R. Woodburn

cc: P. LaShoto

Effective May 8, 1989, all Distribution Department main authorizations under $20,000.00 will be forwarded to Jim Wilbur in Portsmouth. This includes mains for new growth, municipal improvement or replacement. The only exception will be system improvement mains. Authorizations for system improvement will be written and processed by Engineering.

When Jim receives authorizations under $20,000.00, they will be noted and sent directly to Plant Accounting in Canton. J. Snow, D. Cote and E. Wencis will not sign these authorizations. This will allow for quick processing rather than wait for vice president and manager signatures.

Any authorization estimated at $20,000.00 or greater will follow existing routing.

E. W

OFFICE MEMORANDUM

DATE:

SUBJECT: BUDGET POLICIES

FROM: P.W. LaShoto

TO: K.J. Ferreira, C.G. Setian

The following should be considered as preliminary formulations of capital budget policies for the 1988 fiscal year.

Service Replacements

Any leaking service is to be replaced completely, either by direct burial or insert. Company policy does not permit partial replacement.

Main Replacement

Any main with 4 or more leaks per 200 feet over the past 3 years (cast iron excluded) should be replaced. Other mains with a less severe leak history or cast iron mains should be included at division distribution and engineering discretion and will be subject to review by corporate operations. Addition of cathodic protection should be given serious consideration rather than automatically proposing sections of presently unprotected coated steel mains for replacement.

Each project not meeting the 4 leak/200 feet criteria will be individually evaluated considering leak history, pipe condition, location and other circumstances as appropriate.

System Improvements

Specify those projects that must be completed prior to the 1988-89 heating season to assure continued adequacy of supply to existing customers when normal load growth is assumed. Add also those system improvements which would be needed in later years but which, due to real world concerns like street reconstruction, must be done during 1988. Lastly include funds to cover oversized mains for new residential and C&I projects where dictated by future system design considerations (initial recommendation Brockton, $; Lawrence, $; Springfield, $; New Hampshire, $; Maine, $

Division engineering should prepare a five year forecast of system improvement projects based on network analysis of all individual systems.

Municipal Improvements

Where leak history and pipe conditions warrant, plan to replace mains prior to municipal street improvements. Any main with a history of 3 or more leaks per 200 feet over the past 3 years should be replaced or, if cast iron, clamped. Other mains with a less severe leak history should be included at division distribution and engineering department discretion and will be subject to review by corporate operations. Addition of cathodic protection to unprotected coated steel pipe should be considered in lieu of replacement. Also, budget for replacement of cast iron main in keeping with O&M procedure 4.20.

Unusual or Large Projects

INACTIVE AUTHORIZATIONS

Any capital work authorization that has no expenditures charged against it and is older than one budget year will be cancelled by the Plant Accounting Department. Example: An authorization, with no charges, written prior to October 1, 1988, when we are in the fiscal 1990 budget year would be cancelled.

Plant Accounting will notify the originator of the authorization being cancelled and if the authorization is still a possibility it would have to be updated and submitted against the current year budget.

OFFICE MEMORANDUM

DATE: March 27, 1989

SUBJECT: Local Overhead Costs for Capital Projects

FROM: E. Wencis

TO: R. Becker, M. Roast, J. Wilbur
cc: D. Cote, J.R. Snow, C. Wills

Effective April 10, 1989, local overhead costs shall be included for all capital project estimates in Maine and New Hampshire.

Assume overhead for material and supplies to be 10%.

Assume overhead for company labor and supervisory assistance to be 30% of wage rate.

Whether a project is installed by company crews or an outside contractor, assume 8 hours labor for supervisory assistance on the first day of construction and 2 hours supervisory assistance each day thereafter.

Use a wage rate of $15/hr. for company labor and supervisory cost.

Note: See the attached revised estimating form.

EW/hsa

SALE REMOVAL OR ABANDONMENT RECORD

The form should be used whenever a item of capitalized equipment is disposed of. This is a two part form and the blue copy when filed out should be sent to the Plant Accounting Department. For equipment other than water heaters and conversion burners it is not necessary to fill out the entire form. We need a description of the item with a model number and serial number if available. In the column titled year of acquisition, please attempt to estimate the year of purchase if not known The rest of the form can remain blank unless you need to add a comment.

For Water Heaters and Conversion Burners additional information is needed on the form such as a disposition code. The following is a detail description of the information needed to complete the form.

1. Location Code - Company or Division making the retirement.
2. Date prepared and person authorized to submit the retirement data.
3. Description of property being retired.
4. Year of original purchase.
5. Disposition code for Water Heaters and Conversion Burners.
    a. RI - Return to Inventory - No Replacement Unit - This unit is being returned to inventory in good condition and to be used again as a rental. Accounting department retires the installation only.
    b. RIR - Return to Inventory - Replacement Unit - Original unit turned out to be either too small or too large for customers purposed. If replacement unit is new, charge authorization for the unit and expense installation charges.
    c. S - Sold - Renter decides to buy the unit. Accounting department retires the unit and installation cost of unit.

SALE REMOVAL OR ABANDONMENT RECORD (CON'T)

d. L - Leaker - No Replacement Unit - Use this code when a leaking water heater is returned and the renter does not want it replaced. Accounting department will retire both the unit and installation cost.

e. LR - Leaker - Replacement Unit - A water heater in the field which is leaking is replaced by a new unit. Accounting department will retire the leaking unit and the new installation cost are expensed.

f. J - Junked - No Replacement Unit - Renter cancels his lease and the old water heater is either to old to reinstall or is in poor condition. Accounting department will retire both the installation cost and the unit.

g. JR - Junked - Replacement Unit - Unit is in poor working condition and not worth repairing. The old unit will be retired and either a new unit will be installed by charging the authorization 5910 or a reconditioned unit will be installed. The installation cost will be expensed.

6. Installation Date:

a. Original - Insert the date that the original installation was put in.

b. This Unit - If a water heater was replaced at a location with a newer unit then the installation date and the unit date will be different.

Example: John Doe had a water heater installed in 1985. In 1986 his leaking water heater was replaced by a new 1986 model. In 1989 John decided to cancel his rental and purchase the unit.

Accounting department will retire a 1986 Model Water Heater and a 1985 Installation. The cash received for the sale will be charged to salvage.

7. Installed As - New Used - Disregard this column

8. Comments - Use this column for any additional information which might be useful.

SALE, REMOVAL OR ABANDONMENT RECORD

LOCATION:
1 ☐ BROCKTON
☐ LAWRENCE
☐ SPRINGFIELD
☐ _____

DATE 2
PREPARED BY 2
APPROVED BY 2

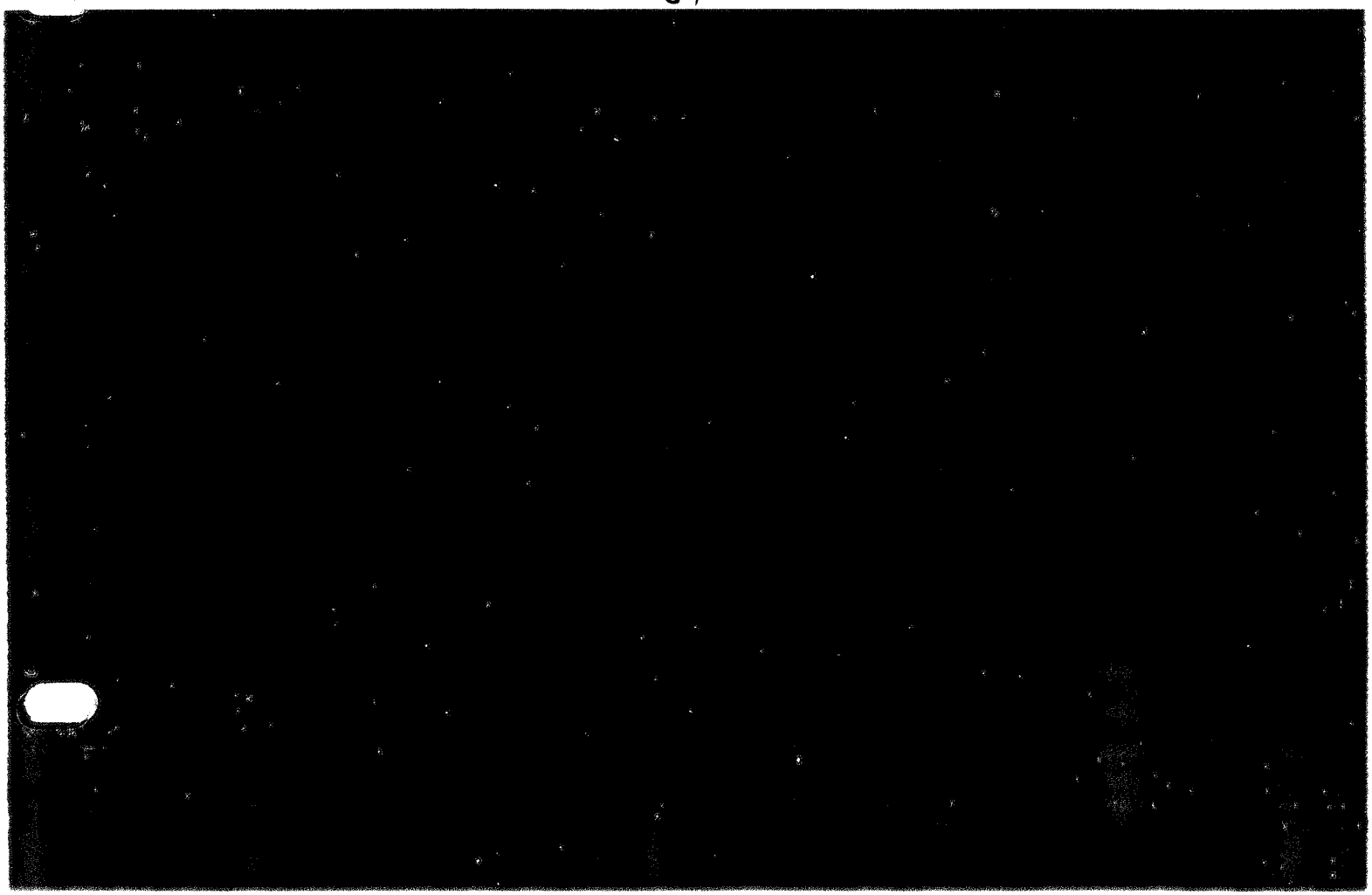
– UPON COMPLETION, FORWARD TO PLANT ACCOUNTING –

DESCRIPTION OF UNIT AND LOCATION	YEAR OF AQUIST.	DISP. CODE	INV. NEW or Used	INSTALLATION DATE		INSTALL'D AS		COMMENTS (C.S.O. OR S.O. IF APPL.)
				ORIGINAL	THIS UNIT	NEW	USED	
3	4	5		6A	6B	7	7	8

DISPOSITION CODE:
A RI – RET'D TO INVENTORY – NO REPLACEMENT UNIT
B RIR – RET'D TO INVENTORY – REPLACEMENT UNIT
C S – UNIT SOLD
L – LEAKER – NO REPLACEMENT UNIT D
LR – LEAKER – REPLACEMENT UNIT E
J – JUNKED – NO REPLACEMENT UNIT F
JR – JUNKED – REPLACEMENT UNIT G

Form No. 51014

34



Energy Distribution

Policy: Capital and Retirement Policy and Approvals

Effective: January 2003

I. Introduction

With the formation of the Energy Distribution Technical Operations organization, this policy seeks to better align the capital allocation and approval process across Energy Distribution. For a given type of capital expenditure and a given dollar amount, this policy is designed to illustrate what type of due diligence is needed as well as which individuals in the organization have responsibility for project approval.

The policy intends to supersede any other capital policy that may be in existence for a given Energy Distribution company.

Some of the key objectives of NiSource Energy Distribution (ED) Capital and Retirement Policy are as follows:

- Ensure an optimum level of capital expenditure coordination among the ED local distribution companies.
- Establish the approval process for different classes of capital expenditures and dollar level thresholds.
- Outline the requirements as to when certain capital projects must be submitted with a detailed economic analysis, when the criteria for economic evaluation can be waived, etc.
- Link the following current approval processes: job order approval, New Load Reporting System (NLRS) approval, Specific budget, and capital Project budget approval.
- Assist with the determination whether a capital project has sufficient economic justification.

II. Business Classes

In order to categorize the various types of capital expenditures, a series of business classes are described below. All proposed capital expenditures would fall into one of the following categories:

New Business
Facilities (i.e., line extension, subdivision piping, etc.) required to provide service to additional customers or to provide increased load capacity to existing customers. Improvement to upstream distribution facilities to serve new customers and existing customer load increases are classified as 'Betterment'.

Betterment
Facilities required to improve operating conditions including providing additional distribution system capacity for existing and new customers.

Replacement and Other (formerly known as Mandatory and Age & Condition work)
Replacement of facilities because of physical deterioration which should not be deferred. Or, facilities required by government authorities (local, state, and federal) because of street and highway construction, and relocations for private corporations and individuals. Included in this classification are environmental projects that are mandatory in nature.

Support Services
Capital expenditures that are not directly related to gas facilities are included in Support Services. This would also include those expenditures for technology-related infrastructure.

III. Budgetary Responsibility of Technical Operations

During and after the development of each company's capital program, Technical Operations will be tasked with ensuring the optimal allocation of capital for all operating companies. In determining the levels of New Business capital within companies, Technical Operations will work closely with Sales.

Within each operating company, Technical Operations will also have responsibility for updating and keeping current the budget management tool used for the capital program (BudgetWiser or other equivalent). These budget systems will be updated periodically by Technical Operations to reflect any changes in allocation either among the operating companies or within the business classes in any one company.

IV. Types of Approvals

The approvals listed below are to be for Gross capital expenditures, not those that are net of contributions or reimbursements. Other approvals may be required.

1. Annual Program approval
   The total amount of capital available for each operating company, as well as the gas distribution segment as a whole, is determined in the fall of the year preceding the Original Program year. The level of capital is determined through initial allocations by Finance and subsequent allocations and refinement by the Technical Operations group.

2. Specific Budget approval ('SPEC')
   A specific budget is one that typically includes a capital expenditure of $ 250,000 or greater. A specific budget would be created for this level of expenditure regardless of the type of business class in which it falls. Capital costs for blanket job orders such as service lines, meters, meter settings and service regulators are not included in the specific budget or used to determine if a specific budget is needed. However, the economic portion of the budget write-up will include those costs when completing the economic analysis.

3. New Load Reporting System approval ('NLRS') (for BSG, 'Authorization form')
   Pertaining to the design review and economic approval of New Business expenditures or projects. Leadership in the Engineering and New Business typically executes these approvals plus other senior managers as applicable. The project costs include all facilities costs including any blanket job order costs as referenced in item 2.

4. Job Order approval ('JO') (for BSG, 'Authorization form')
   The work start approval initiated by one or more work management orders that authorize expenditure for a specific capital project or activity. These are usually reviewed and executed by employees in the Technical Operations group. Regardless of the business class or dollar amount, all capital expenditures require job order approval and execution (See Attachment A).

V. Approvals Levels for Program Adjustments and by Business Class

		Minimum Approval Ranges ($)					
Description	**Notes**	**<10k**	**10- <100k**	**100- <250k**	**250- <500k**	**500- <1,000k**	**>=1,000k**
Budget Allocations (All business classes)							
Budget Allocations within Approved Capital Program for a Company	a	N/A	• Mgr Engineering	• Mgr Engineering	• Mgr Engineering	• Mgr Engineering	• Mgr Engineering • VP Tech Ops
Budget Allocations within aggregated Approved Capital Program across Companies	a	N/A	• Mgr Engineering • Dir Finance	• Mgr Engineering • Dir Finance • VP Tech ops	• Mgr Engineering • Dir Finance • VP Tech Ops	• Mgr Engineering • Dir Finance • VP Tech Ops • VP Finance	• Mgr Engineering • Dir Finance • VP Tech Ops • VP Finance • President

		Minimum Approval Ranges ($)				
Description	**Notes**	**<5k**	**5- <10**	**10- <100k**	**100- <250k**	**> = 250k**
New Business (including related Betterment)						
Specific Budgets	b, e		N/A	N/A	N/A	• Mgr Engineering • Dir Finance • VP Tech Ops • VP Sales • VP Finance • President
NLRS Projects	b, c, d	• Eng Tech • New Business Rep	• Sr Engineer • New Business Team Leader	• Sr Engineer • New Business Team Leader	• Mgr Engineering • New Business Mgr • Dir Finance • VP Tech Ops	• Mgr Engineering • New Business Mgr • Dir Finance • VP Tech Ops
Job Orders w/ NLRS approval	b	• Op Engineer I	• Op Engineer I	• Sr Engineer	• Sr Engineer • Mgr Engineering	• Sr Engineer • Mgr Engineering

		Minimum Approval Ranges ($)			
Description	**Notes**	**<10k**	**10- <100k**	**100- <250k**	**> = 250k**
Replacement & Other (including Betterment not related to New Business)					
Specific Budgets	f, g	N/A	N/A	N/A	• Mgr Engineering • Dir Finance • VP Tech Ops • VP Finance • President
Job Orders	f, g	• Op Engineer I	• Sr Engineer	• Sr Engineer • Mgr Engineering	• Sr Engineer • Mgr Engineering
Support Services					
Specific Budgets	h, I, j	N/A	N/A	N/A	• Mgr Engineering • Dir Finance • VP Tech Ops • VP Finance • President
Job Order or Purchase Authorization	h, I, j	• Applicable Mgr • Sr Engineer	• Applicable Mgr • Mgr Engineering	• Applicable Mgr • Mgr Engineering • VP Tech Ops	• Applicable Mgr • Mgr Engineering • VP Tech Ops
Support Services IT					
Job Order, Purchase Authorization, or Specific budget	i j	• Dir IT	• Dir IT	• Dir Finance • Dir IT	• Dir Finance • Dir IT • CIO • VP Finance

Notes to Approval Ranges:

a) When the Original Capital Program is approved the budget dollars for each company represent the best information available at the time. It is very common that business conditions change or more information becomes available. Often, the spread of dollars within the capital program is adjusted in response to these changes. Changes meeting the criteria shown in the table will be documented within BudgetWiser. Furthermore, changes exceeding approval of the Manager of Engineering within a state program will be communicated via e-mail for documentation and concurrence of the added approval levels. Changes that involve shifting budget dollars between states will also be documented by Finance within the reporting tools managed by Finance. The changes authorized by this document do not allow a change to the total capital program (i.e. sum of the individual companies.)

b) Business Class Information & Approvals:
The New Business category and related approvals are also to apply to growth-related Betterment. Job orders for new business can be approved as shown if the estimate and scope are equivalent to the approved Specific Budget and/or NLRS project. Also, small NLRS projects where plant facilities are already available (PFAs) and the added maximum hour load is < 500 cfh, can be approved and processed by New Business reps and do not have to be routed through Engineering.

The applicable budgets are: 555, 563, 559 (New Business related), 567 (New Business Related), 569, 573, 575, 577 and 587 (New Business Related) and revenue related specific budgets.

Included designed capital job order types are: 555 and 563. Other job types require approval according to the Replacement and Other section.

c) Other Requirements:
Waivers to the economic justification for a New Business project, must be granted at the following levels based on contribution amount being waived:

Amount Waived ($)	Approver(s)	
< 100	New Business Rep	
100 – < 5,000	New Business Team Manager or Director of Sales	Manager of Engineering
> = 5,000	VP Sales	VP Technical Operations

d) Projects that require only a service line and meter installation (i.e. no main extension is needed) and the maximum hourly load is less than 500 cfh can be approved by the new business team member entering the project. Projects of this size do not require additional approvals.

e) A comprehensive Capital Investment Template (see Attachment B) must be completed on any New Business project $ 250,000 and above.

New Business projects that are $ 3 million and greater must also be approved by Corporate Management (see Section VI). In this instance, the capital project should be submitted with a business case and the comprehensive capital Investment Template mentioned above.

f) Business Class Information & Approvals:
The Replacement and Other business class includes expenditures for Age & Condition work, Mandatory work, and condition-related Betterment. At the beginning of every year Technical Operations will identify a budget it has available for this type of capital work. Then, Engineering will prioritize all known and contemplated projects for the program based on leak incidence, O&M savings, type of job, length of job, etc. Technical Operations will have the responsibility of adjusting the availability of capital for these types of jobs for all companies. Technical Operations will also control how much of the available capital to 'release' to the various ED companies to proceed with projects, and when the 'release' is done.

The applicable budgets are: 557, 559 (not New Business), 561, 565, 567 (not New Business), 579, 561, 579, 581, 583 and 585, 587 (not New Business), 595, specific budgets for Replacement & Other or Betterment not related to New Business, and any other budgets not included elsewhere.

Included designed capital job order types are: 557, 561, 565 and related retirement job orders. Other job types must be approved at the $10k (or applicable higher level) and include: 559, 573, 575, 577, 583, 585, 587, 595 and related retirement job orders. Any other designed capital job order types not included elsewhere are covered under this section.

g) Other Requirements:
A detailed project description must be submitted with the job order for any Replacement and Other project $100,000 and above. If the expenditure is $250,000 or greater, the description should also be accompanied by a risk analysis and included with the specific budget.

Replacement and Other capital projects that are $ 3 million and greater must also be approved by Corporate Management (see Section VI). In this instance, the capital project should be submitted with a business case and a Capital Investment Template (See Attachment B).

h) Business Class Information & Approvals:
The Support Services business class will typically include expenditures for buildings, tools, equipment, operations technology, environmental remediation, etc. At the beginning of every year Technical Operations will also identify a budget it has available for this type of capital work. Then, Engineering will review all proposed projects or allocations that are submitted. Technical Operations will have the responsibility of adjusting the availability of capital for these types of expenditures for all companies, if necessary. The operating company's Manager of Engineering and the Finance Manager must approve any incremental expenditure.

The applicable budgets are: 900 series and Support Services specific budgets. All Support Services related designed capital job orders and/or purchase authorizations require approval as indicated.

i) Other Requirements:
A business case that focuses on contingency options and maintaining compliance and safety must be submitted to Technical Operations for any Support Services project $ 100,000 and above.

Support Services capital projects that are $ 3 million and greater must also be approved by Corporate Management (see Section VI). In this instance, the capital project should be submitted with a business case and a Capital Investment Template (See Attachment B).

j) Discretionary Projects:
Discretionary projects and budget requests that are incremental to a budget sponsor's approved annual program must be approved by the sponsor and submitted to Finance with the appropriate business justification and supporting economic analysis. Such business justification and economic analysis should be submitted using the Capital Investment Template in Attachment B. All other discretionary projects that do not involve gas facilities will all fall within Support Services. Such capital proposals would need to be submitted to Technical Operations with a business case and rigorous economic support. The review and approval of these projects would be coordinated through Finance and Technical Operations.

Please note: Budget or job order types referenced are those used in the Columbia LDC's. The equivalent budget and job types would apply for the other companies.

VI. Projects Requiring Corporate Approval

Capital projects that are $ 3 million and greater, regardless of business class, must be submitted and approved by Corporate Planning. Below are several conditions that, if present, necessitate the review and approval by NiSource Corporate Planning ('Corporate Planning').

1) For projects already approved in the current year capital program, any project that requires a capital outlay or a series of outlays in excess of $ 3 million.
2) All capital expenditures that are incremental to Energy Distribution's approved capital program.
3) Where a review is deemed necessary by NiSource Senior Management, e.g., mergers, acquisitions, projects of a substantially different nature than the core business, etc.
4) Any asset divestitures and intercompany transactions greater than $ 3 million even if there is no capital program addition.

If a capital project is required to be reviewed and approved by Corporate Planning, a business case and Capital Investment Template (See Attachment B) should be submitted at least 30 days prior to the time it is necessary to make contractual commitments. Energy Distribution Finance will coordinate the review of capital projects with Corporate Planning.

VII. Other Issues

Approved Budget Variation

Once it is known that an approved Specific or Project budget will vary greater than +/- 10**%** and $50,000 from the original approved amount, the budget must be re-approved according to the approval limits applicable to the new amount. The sponsor of such a budget should provide timely written (or email) explanation/notification to Technical Operations for the anticipated variance *prior* to incurring incremental additional expenditures.

Land Transactions

All land purchases for major buildings (e.g., offices, service centers, warehouses, etc.- this would encompass most all structures larger than a regulator station) require Specific budget submission and approval regardless of cost and should also be forwarded to Technical Operations. This does not include regulator sites and buildings, etc. Approval by the Operating Company Board of Directors is required for the sale of real property (land and buildings) to a company not affiliated with NiSource, Inc.

Specific Budget Retention

Specific budgets can be routed for approval anytime during the year. In each case, Finance will file the original approved Specific budget for permanent retention, regardless of approval level.

Attachment A

General Ledger Accounts

All expenditures for construction or retirements of property, plant, or equipment, included in the following General Ledger Accounts, must be authorized by a construction and/or retirement budget or job order.

101 Gas Plant in Service
102 Gas Plant Purchased or Sold
104 Gas Plant Leased to Others
105 Gas Plant Held for Future Use
106 Completed Construction Not Classified- Gas Plant
107 Construction Work in Process- Gas Plant
108 Accumulated Provision for Depreciation of Gas Utility Plant in Service (applies only to Retirement Work in Progress)
114 Gas Plant Acquisition Adjustments
116 Other Gas Plant Adjustments
117 Gas Stored Underground – Noncurrent
121 Non-utility Properties
122 Accumulated Provision for Depreciation of an Amortization of Non-utility Property (applies only to Retirement Work in Progress)

Attachment B

Capital Investment Template

When a Capital Investment Template is required to be submitted on a capital project, it should follow the format below and should include the following items:

- Section 1 **Signature Page**
  - Project Sponsors
  - Corporate Approvals (if necessary)

  Documents the strategic, financial, operational, and legal/regulatory review and support of the project.

- Section 2 **Project Fact Sheet**
  - Financial Indicators: Capital required, NPV, IRR, Residual value

  Brief financial summary with key financial indicators.

- Section 3 **Project Description**
  - Anticipated start and end dates
  - Project title

  A detailed narrative that provides management with a description of the project and an explanation of the reasoning and analysis that forms the basis for approval.

- Section 4 **Economic Analysis**
  - Key assumptions
  - Capital spending
  - Sensitivity analysis
  - Financial results

  A thorough study of the economic implications of the project is to be included and should contain both a financial narrative and key results.

- Section 5 **Risk Analysis**
  - Financial
  - Regulatory
  - Operational
  - Legal
  - Other

  An evaluation of the all of the key risks that underlie the project as well as any mitigating items to each risk are to be included.

- Section 6 **Exit Strategies**
  - Triggers for review
  - Exit options

  Identification and discussion of the 'triggers' that would be the basis for a decision to exit the project and possible implications if it should become necessary are to be outlined if applicable.

- Section 7 **Success Criteria**
  - Performance measures
  - Milestones

  An explicit definition of the timing, criteria, data elements, or other item(s) that will be used to measure the project's success in the post completion review process.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
SIXTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: Danny G. Cote, General Manager

DTE-16-11 Refer to Exh. BSG/DGC-1, at 34. Please list and describe all changes and modifications to the Capital Authorization Handbook issued in 2005 from the version that was used in 2004.

Response: In 2004, there was no formal Capital Authorization Handbook; the Company followed the Capital and Retirement Policy and Approvals Document effective January 2003.

In 2005, the Company put together a Capital Authorization Handbook (refer to Bay State's response to DTE-16-09). This handbook contains an updated Capital and Retirement Policy and Approvals Document effective February 2005 (see Attachment DTE-16-11) as well as other supporting and guidance documents. The other documents included a flow chart for gas main capital authorizations, detailed descriptions and examples of project estimates, capital authorizations, and variance authorizations.

Other key changes to 2005 Capital Policy:

- Capitalization threshold for General Plant Equipment (furniture, tools, computers) increased from a unit cost of $500 to $1000
- Required approval signatures updated to reflect managerial staffing changes

Energy Distribution East

Policy: Capital and Retirement Policy and Approvals

Effective: February 2005

(Note: Items in ***bold italic*** are Bay State Gas / Northern Utilities specific revisions.)

I. Introduction

This policy seeks to better align the capital allocation and approval process across the Energy Distribution East (EDE) companies. For a given type of capital expenditure and a given dollar amount, this policy is designed to illustrate what type of due diligence is needed as well as which individuals in the organization have responsibility for project approval.

The policy intends to supersede any other capital policy that may be in existence for a given EDE Company.

Some of the key objectives of the EDE Capital and Retirement Policy are as follows:

- Ensure an optimum level of capital expenditure coordination among the EDE local distribution companies.
- Establish the approval process for different classes of capital expenditures and dollar level thresholds.
- Outline the requirements as to when certain capital projects must be submitted with a detailed economic analysis, when the criteria for economic evaluation can be waived, etc.
- Link the following current approval processes: job order approval, New Load Reporting System (NLRS) approval, Specific budget, and capital Project budget approval.
- Assist with the determination whether a capital project has sufficient economic justification.

II. Business Classes

In order to categorize the various types of capital expenditures, a series of business classes are described below. All proposed capital expenditures would fall into one of the following categories:

New Business
Facilities (i.e., line extension, subdivision piping, etc.) required to provide service to additional customers or to provide increased load capacity to existing customers. Improvement to upstream distribution facilities to serve new customers and existing customer load increases are classified as 'Betterment'.

Betterment
Facilities required to improve operating conditions including providing additional distribution system capacity for existing and new customers.

Replacement and Other (formerly known as Mandatory and Age & Condition work)
Replacement of facilities because of physical deterioration, which should not be deferred. Or, facilities required by government authorities (local, state, and federal) because of street and highway construction, and relocations for private corporations and individuals. Included in this classification are environmental projects that are mandatory in nature.

Support Services
Capital expenditures that are not directly related to gas facilities are included in Support Services. This would also include those expenditures for technology-related infrastructure.

III. Budgetary Responsibility of Technical Operations

During and after the development of each company's capital program, Technical Operations will be tasked with ensuring the optimal allocation of capital for all operating companies. In determining the levels of New Business capital within companies, Technical Operations will work closely with Sales.

Within each operating company, Technical Operations will also have responsibility for updating and keeping current the budget management tool used for the capital program (BudgetWiser or other equivalent). These budget systems will be updated periodically by Technical Operations to reflect any changes in allocation either among the operating companies or within the business classes in any one company.

IV. Types of Approvals

The approvals listed below are to be for Gross capital expenditures, not those that are net of contributions or reimbursements. Other approvals may be required.

1. Annual Program approval
   The total amount of capital available for each operating company, as well as the gas distribution segment as a whole, is determined in the fall of the year preceding the Original Program year. The level of capital is determined through initial allocations by Finance and subsequent allocations and refinement by the Technical Operations group. The Asset Accounting Section will provide estimated retirements for each distribution company to Technical Operations for inclusion in the original annual capital program. Technical Operations will review and adjust (if necessary) the estimate for any known exceptions. The finalized estimate for retirements will be included in the approved annual capital program.

2. Specific Budget approval ('SPEC')
   A specific budget is one that typically includes a capital expenditure of $ 250,000 or greater. A specific budget would be created for this level of expenditure regardless of the type of business class in which it falls. Capital costs for blanket job orders such as service lines, meters, meter settings and service regulators are not included in the specific budget or used to determine if a specific budget is needed. However, the economic portion of the budget write-up will include those costs when completing the economic analysis.

3. New Load Reporting System approval ('NLRS') (for BSG, 'Authorization form')
   Pertaining to the design review and economic approval of New Business expenditures or projects. Leadership in the Engineering and New Business typically executes these approvals plus other senior managers as applicable. The project costs include all facilities costs including any blanket job order costs as referenced in item 2.

4. Design Capital Job Order approval ('JO') (for BSG, 'Authorization form')
   The approval to commence work is initiated by one or more work management orders that authorize the expenditure for a specific capital project or activity. These are usually reviewed and executed by employees in the Engineering group. Regardless of the business class or dollar amount, all design capital expenditures require job order approval and execution (See Attachment A).

5. Blanket Job Order approval
   Blanket job orders include those authorizations to install/retire service lines (i.e. branch connections to serve single customers) and domestic meters/regulators. For the Columbia companies, this includes job order types 563, 565, 566, 567, 569, 571, 579, and 581. Signature approval for each job order or work authorization is not required under this policy. These expenditures are authorized under the *Annual Program Approval* (see #1 above).

V. Approvals Levels for Program Adjustments and by Business Class

		Minimum Approval Ranges ($)					
Description	**Notes**	**<10k**	**10-<100k**	**100-<250k**	**250-<500k**	**500-<1,000k**	**>=1,000k**
Budget Allocations (All business classes)							
Budget Allocations within Approved Capital Program for a Company	a	N/A	• Mgr Engineering	• Mgr Engineering	• Mgr Engineering	• Mgr Engineering	• Mgr Engineering • VP Tech Ops
Budget Allocations within aggregated Approved Capital Program across Companies	a	N/A	• Mgr Engineering • Dir Finance	• Mgr Engineering • Dir Finance • VP Tech Ops	• Mgr Engineering • Dir Finance • VP Tech Ops	• Mgr Engineering • Dir Finance • VP Tech Ops • VP Finance	• Mgr Engineering • Dir Finance • VP Tech Ops • VP Finance • EVP and COO

		Minimum Approval Ranges ($)					
Description	**Notes**	**<5k**	**5-<10**	**10-<100k**	**100-<250k**	**Total Project > = 250k**	**Main Line Cost > = 250k**
New Business (including related Betterment)							
NLRS Projects	b, c, d	• Eng Tech • New Business Rep	• Sr Engineer ***(Op. Engineer – BSG/NU only)*** • New Business Team Leader ***(Sales Manager – BSG/NU only)***	• Sr Engineer ***(Op. Manager – BSG/NU only)*** • New Business Team Leader ***(Sales Manager – BSG/NU only)***	• Mgr Engineering • New Business Mgr ***(Dir. Sales & Retail Services – BSG/NU only)*** • Dir Finance • VP Tech Ops • ***Gen. Mgr. - (BSG/NU only)***	• Mgr Engineering • New Business Mgr ***(Dir. Sales & Retail Services – BSG/NU only*** • Dir Finance • VP Tech Ops • VP New Business (Res) • VP Large Vol, GTS (C&I) • VP Finance	• Mgr Engineering • New Business Mgr ***(Dir. Sales & Retail Services – BSG/NU only*** • Dir Finance • VP Tech Ops • VP New Business (Res) • VP Large Vol, GTS (C&I) • EVP and COO
Job Orders w/ NLRS approval	b	• Op Engineer I • Project Engineer	• Op Engineer I • Project Engineer	• Sr Engineer	• Sr Engineer • Mgr Engineering	• Sr Engineer • Mgr Engineering	• Sr Engineer • Mgr Engineering

		Minimum Approval Ranges ($)			
Description	**Notes**	**<10k**	**10- <100k**	**100- <250k**	**> = 250k**
Replacement & Other (including Betterment not related to New Business)					
Specific Budgets	f, g	N/A	N/A	N/A	• Mgr Engineering • Dir Finance • VP Tech Ops • VP Finance • EVP and COO • ***Gen. Mgr. - (BSG/NU only)***
Job Orders ***(for BSG/NU "Authorization Form")***	f, g	• Op Engineer I • Project Engineer	• Sr Engineer ***(Op. Manager – BSG/NU only)***	• Sr Engineer • Mgr Engineering • ***Gen. Mgr. (BSG/NU only)***	• Sr Engineer • Mgr Engineering • ***(For BSG/NU, see Specific Budgets)***
Support Services					
Specific Budgets	h, I, j	N/A	N/A	N/A	• Mgr Engineering • Dir Finance • VP Tech Ops • VP Finance • EVP and COO • ***(For BSG/NU, see Specific Budgets)***
Job Order or Purchase Authorization	h, I, j	• Applicable Mgr • Sr Engineer	• Applicable Mgr • Mgr Engineering	• Applicable Mgr • Mgr Engineering • VP Tech Ops	• Applicable Mgr • Mgr Engineering • VP Tech Ops

Notes to Approval Ranges:

a) When the Original Capital Program is approved the budget dollars for each company represent the best information available at the time. It is very common that business conditions change or more information becomes available. Often, the spread of dollars within the capital program is adjusted in response to these changes. Changes meeting the criteria shown in the table will be documented within BudgetWiser. Furthermore, changes exceeding approval of the Manager of Engineering within a state program will be communicated via e-mail for documentation and concurrence of the added approval levels. Changes that involve shifting budget dollars between states will also be documented by Finance within the reporting tools managed by Finance. The changes authorized by this document do not allow a change to the total capital program (i.e. sum of the individual companies.)

b) Business Class Information & Approvals:
The New Business category and related approvals are also to apply to growth-related Betterment. Job orders for new business can be approved as shown if the estimate and scope are equivalent to the approved Specific Budget and/or NLRS project. Also, small NLRS projects where plant facilities are already available (PFAs) and the added maximum hour load is < 500 cfh, can be approved and processed by New Business reps and do not have to be routed through Engineering. ***For Bay State Gas / Northern Utilities, please refer to the current Engineering Criteria Sheet for projects which Sales can bypass Engineering and approve.***

For Columbia companies only, the applicable budgets are: 555, 563, 559 (New Business related), 567 (New Business Related), 569, 573, 575, 577 and 587 New Business Related) and revenue related specific budgets.

Included designed capital job order types are: 555 and 563 (for service lines 3-inch and over). Other job types require approval according to the Replacement and Other section.

c) Other Requirements:
Waivers to the economic justification for a New Business project, must be granted at the following levels based on contribution amount being waived:

Amount Waived ($)	Approver(s)	
< 100	New Business Rep	
100 – < 5,000	New Business Team Manager or Director of Sales	Manager of Engineering
> = 5,000	VP Sales	VP Technical Operations

d) Projects that require only a service line and meter installation (i.e. no main extension is needed) and the maximum hourly load is less than 500 cfh can be approved by the new business team member entering the project. Projects of this size do not require additional approvals. ***For Bay State Gas / Northern Utilities, please refer to the current Engineering Criteria Sheet for projects which Sales can bypass Engineering and approve.***

e) A comprehensive Capital Investment Template (see Attachment B) must be completed on any New Business project $ 250,000 and above.

New Business projects that are $ 3 million and greater must also be approved by Corporate Management (see Section VI). In this instance, the capital project should be submitted with a business case and the comprehensive capital Investment Template mentioned above.

f) Business Class Information & Approvals:
The Replacement and Other business class include expenditures for Age & Condition work, Mandatory work, and condition-related Betterment. At the beginning of every year Technical Operations will identify a budget it has available for this type of capital work. Then, Engineering will prioritize all known and contemplated projects for the program based on leak incidence, O&M savings, type of job, length of job, etc. Technical Operations will have the responsibility of adjusting the availability of capital for these types of jobs for all companies. Technical Operations will also control how much of the available capital to 'release' to the various EDE companies to proceed with projects, and when the 'release' is done.

The applicable budgets are: 557, 559 (not New Business), 561, 565, 567 (not New Business), 579, 561, 579, 581, 583 and 585, 587 (not New Business), 595, specific budgets for Replacement & Other or Betterment not related to New Business, and any other budgets not included elsewhere.

Included designed capital job order types are: 557, 561, 565 and related retirement job orders. Other job types must be approved at the $10k (or applicable higher level) and include: 559, 573, 575, 577, 583, 585, 587, 595 and related retirement job orders. Any other designed capital job order types not included elsewhere are covered under this section.

g) Other Requirements:
A detailed project description must be submitted with the job order for any Replacement and Other project $100,000 and above. If the expenditure is $250,000 or greater, the description should also be accompanied by a risk analysis and included with the specific budget.

Replacement and Other capital projects that are $ 3 million and greater must also be approved by Corporate Management (see Section VI). In this instance, the capital project should be submitted with a business case and a Capital Investment Template (See Attachment B).

h) Business Class Information & Approvals:
The Support Services business class will typically include expenditures for buildings, tools, equipment, operations technology, environmental remediation, etc. At the beginning of every year Technical Operations will also identify a budget it has available for this type of capital work. Then, Engineering will review all proposed projects or allocations that are submitted. Technical Operations will have the responsibility of adjusting the availability of capital for these types of expenditures for all companies, if necessary. The operating company's Manager of Engineering and the Finance Manager must approve any incremental expenditure.

The applicable budgets are: 900 series and Support Services specific budgets. All Support Services related designed capital job orders and/or purchase authorizations require approval as indicated.

i) Other Requirements:
A business case that focuses on contingency options and maintaining compliance and safety must be submitted to Technical Operations for any Support Services project $ 100,000 and above.

Support Services capital projects that are $ 3 million and greater must also be approved by Corporate Management (see Section VI). In this instance, the capital project should be submitted with a business case and a Capital Investment Template (See Attachment B).

j) Discretionary Projects:
Discretionary projects and budget requests that are incremental to a budget sponsor's approved annual program must be approved by the sponsor and submitted to Finance with the appropriate business justification and supporting economic analysis. Such business justification and economic analysis should be submitted using the Capital Investment Template in Attachment B. All other discretionary projects that do not involve gas facilities will all fall within Support Services. Such capital proposals would need to be submitted to Technical Operations with a business case and rigorous economic support. The review and approval of these projects would be coordinated through Finance and Technical Operations.

Please note: Budget or job order types referenced are those used in the Columbia LDC's. The equivalent budget and job types would apply for the other companies.

VI. Projects Requiring Corporate Approval

Capital projects that are **$ 3 million** and greater, regardless of business class, must be submitted and approved by Corporate Planning. Below are several conditions that, if present, necessitate the review and approval by NiSource Corporate Planning ('Corporate Planning').

1) For projects already approved in the current year capital program, any project that requires a capital outlay or a series of outlays in excess of $ 3 million.
2) All capital expenditures that are incremental to EDE's approved capital program.
3) Where a review is deemed necessary by NiSource Senior Management, e.g., mergers, acquisitions, projects of a substantially different nature than the core business, etc.
4) Any asset divestitures and intercompany transactions greater than $ 3 million even if there is no capital program addition.

If a capital project is required to be reviewed and approved by Corporate Planning, a business case and Capital Investment Template (See Attachment B) should be submitted at least 30 days prior to the time it is necessary to make contractual commitments. EDE Finance will coordinate the review of capital projects with Corporate Planning.

VII. Other Issues

Approved Budget Variation

Once it is known that an approved Specific Budget (see above section IV, 2 for definition), design capital job order, ***or a Support Service Authorization*** will vary greater than +/- 10**%** and $50,000 from the original approved amount, the budget must be re-approved according to the approval limits applicable to the new amount. The sponsor of such a budget should provide timely written (or email) explanation/notification to Technical Operations for the anticipated variance *prior* to incurring incremental additional expenditures.

Land Transactions

All land purchases for major buildings (e.g., offices, service centers, warehouses, etc.- this would encompass most all structures larger than a regulator station) require Specific budget submission and approval regardless of cost and should also be forwarded to Technical Operations. This does not include regulator sites and buildings, etc. Approval by the Operating Company Board of Directors is required for the sale of real property (land and buildings) to a company not affiliated with NiSource, Inc.

Specific Budget Retention

Specific budgets can be routed for approval anytime during the year. In each case, Finance will file the original approved Specific budget for permanent retention, regardless of approval level.

Attachment A

General Ledger Accounts

All expenditures for construction or retirements of property, plant, or equipment, included in the following General Ledger Accounts, must be authorized by a construction and/or retirement budget or job order.

101 Gas Plant in Service
102 Gas Plant Purchased or Sold
104 Gas Plant Leased to Others
105 Gas Plant Held for Future Use
106 Completed Construction Not Classified- Gas Plant
107 Construction Work in Process- Gas Plant
108 Accumulated Provision for Depreciation of Gas Utility Plant in Service (applies only to Retirement Work in Progress)
114 Gas Plant Acquisition Adjustments
116 Other Gas Plant Adjustments
117 Gas Stored Underground – Noncurrent
121 Non-utility Properties
122 Accumulated Provision for Depreciation of an Amortization of Non-utility Property (applies only to Retirement Work in Progress)

Attachment B

Capital Investment Template
(Specific Budget >$250k)

When a Capital Investment Template is required to be submitted on a capital project, it should follow the format below and should include the following items:

- Section 1 **Signature Page**
  - Project Sponsors
  - Corporate Approvals (if necessary)

  Documents the strategic, financial, operational, and legal/regulatory review and support of the project.

- Section 2 **Project Fact Sheet**
  - Financial Indicators: Capital required, NPV, IRR, Residual value

  Brief financial summary with key financial indicators.

- Section 3 **Project Description**
  - Anticipated start and end dates
  - Project title

  A detailed narrative that provides management with a description of the project and an explanation of the reasoning and analysis that forms the basis for approval.

- Section 4 **Economic Analysis**
  - Key assumptions
  - Capital spending
  - Sensitivity analysis
  - Financial results

  A thorough study of the economic implications of the project is to be included and should contain both a financial narrative and key results.

- Section 5 **Risk Analysis**
  - Financial
  - Regulatory
  - Operational
  - Legal
  - Other

  An evaluation of the all of the key risks that underlie the project as well as any mitigating items to each risk are to be included.

- Section 6 **Exit Strategies**
  - Triggers for review
  - Exit options

  Identification and discussion of the 'triggers' that would be the basis for a decision to exit the project and possible implications if it should become necessary are to be outlined if applicable.

- Section 7 **Success Criteria**
  - Performance measures
  - Milestones

  An explicit definition of the timing, criteria, data elements, or other item(s) that will be used to measure the project's success in the post completion review process.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
SIXTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: Danny G. Cote, General Manager

DTE-16-19 Refer to Exh. BSG/DGC-11, at 1. Please provide any manuals or publications that describe the purpose, structure, and operation of the Client Server Migration. Describe with supporting documentation any modifications and enhancements to the system from 1996 to 2004.

Response: Client Server Migration is a collection of many activities borne out of the need to migrate from antiquated and non-intelligent computer access to that utilizing the power of the personal computer.

Prior to 1996, many of Bay State's computer systems were based on "dumb" terminal user interfaces. These required users, for example Customer Service Representatives, to memorize complex codes to execute functions within legacy applications. With the advent of personal computers attached in parallel with network servers and mainframes, it was possible to take advantage of the intelligence that could be built into the personal computer. The personal computer and the network servers could be programmed to display information in a form that was easily recognizable to the user as well as a more efficient and effective means to communicate with the customer. Client Server Technology also allows the Company to mitigate the expansion and the cost associated with larger mainframes by utilizing the computing capacity of the personal computer and the servers.

Although this effort began in the mid 90's at Bay State, it was a prelude to and a factor considered in the implementation of the Customer Information System that was eventually installed so as to become to become Y2K compliant in the late 90's. Since 1996-2004 Bay State has made normal expected Age & Conditioning improvements as well as enhancements to capacity throughput. As they become more powerful with added functionality, Bay State continues to embellish and enhance the use of personal computers and network servers.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
SIXTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: Danny G. Cote, General Manager

DTE-16-20 Refer to Exh. BSG/DGC-11, at 1. Please provide any benefit/cost analyses made prior to and as a basis for acquiring the Client Server Migration intangible plant addition. Describe with supporting documentation the process of acquiring the system including any bidding performed.

Response: An RFP was sent to five UNIX platform providers. In selecting a vendor, consideration was given for experience with open systems, high customer satisfaction ratings, financial stability, and broad scaleable product line.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
SIXTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: Joseph A. Ferro, Manager Regulatory Policy

DTE-16-32 Refer to Exh. BSG/DGC-1, at 53. Please provide the annual number of customers by rate class served through the Masspower/Monson & Palmer Expansion project from the year when the project became operational until 2004. Provide the monthly number of customers by rate class for 2005 when data is available.

Response: Attachment DTE-16-32 presents customer counts for the years 2000 through 2005. In 2000 Bay State Gas switched to its current CIS billing system. Information from the previous billing system is not available.

Bay State (Massachusetts) Company
Customer Counts for Customers in the Mass Power / Monson & Palmer Expansion
For the Period January, 2000 through December, 2000

Rate Class	Customer Counts Jan	Customer Counts Feb	Customer Counts Mar	Customer Counts Apr	Customer Counts May	Customer Counts Jun	Customer Counts Jul	Customer Counts Aug	Customer Counts Sep	Customer Counts Oct	Customer Counts Nov	Customer Counts Dec
G-40	29	29	31	31	31	31	31	29	28	28	32	32
G-41	13	13	13	13	14	14	14	14	14	12	12	12
G-50	4	4	4	4	4	4	4	4	4	8	8	8
G-51	1	1	1	1	1	1	1	1	1	1	1	1
G-53	1	0	0	0	0	0	0	0	0	0	0	0
R-1	2	2	2	2	2	2	2	2	2	2	3	3
R-3	106	111	111	109	112	108	108	114	119	119	114	112
R-4	10	6	6	6	6	8	9	9	9	10	12	12
T-3	20	20	20	20	16	16	16	14	11	11	11	4
T-40	9	9	8	8	8	8	8	9	9	9	10	10
T-41	6	6	6	6	5	5	5	5	5	5	5	4
T-42	1	1	1	1	1	1	1	1	1	1	1	1
T-50	3	3	3	3	3	3	3	3	3	1	1	1
T-51	7	7	7	7	7	7	7	7	7	7	7	7
T-52	3	3	3	3	3	3	3	3	3	3	3	2
T-53	0	1	1	1	1	1	1	1	1	1	1	1
S/Rate	1	1	1	1	1	1	1	1	1	1	1	1

Bay State (Massachusetts) Company
Attachment: Response to Data Request No. DTE 16-32
Customer Counts for Customers in the Mass Power / Monson & Palmer Expansion
For the Period January, 2001 through December, 2001

Rate Class	Customer Counts Jan	Customer Counts Feb	Customer Counts Mar	Customer Counts Apr	Customer Counts May	Customer Counts Jun	Customer Counts Jul	Customer Counts Aug	Customer Counts Sep	Customer Counts Oct	Customer Counts Nov	Customer Counts Dec
G-40	33	34	35	34	34	31	31	30	32	30	30	29
G-41	12	12	12	12	12	12	12	13	13	13	12	12
G-42	0	0	0	0	0	0	0	0	0	0	1	1
G-50	8	8	8	7	7	7	7	7	7	5	4	5
G-51	1	1	1	1	1	1	2	2	2	0	0	0
G-52	2	2	2	1	1	1	1	1	0	0	0	0
R-1	3	3	2	2	2	2	2	2	2	2	2	2
R-3	123	124	124	123	121	118	119	121	124	128	125	124
R-4	21	22	22	22	22	21	21	20	20	21	22	22
T-3	2	0	0	0	0	0	0	0	0	0	0	0
T-40	10	10	10	10	10	10	10	10	8	7	7	7
T-41	5	5	5	5	5	5	5	4	4	7	7	7
T-42	1	1	1	1	1	1	0	0	0	2	2	2
T-50	1	1	1	1	1	1	1	1	1	2	3	3
T-51	7	7	7	7	7	7	6	6	6	4	4	4
T-52	2	2	2	3	3	3	3	3	4	4	4	4
T-53	1	1	1	1	1	1	1	1	1	1	1	1
S/Rate	1	1	1	1	1	1	1	1	1	1	1	1

Bay State (Massachusetts) Company **Attachment: Response to Data Request No. DTE 16-32**
Customer Counts for Customers in the Mass Power / Monson & Palmer Expansion
For the Period January, 2002 through December, 2002

Rate Class	Customer Counts Jan	Customer Counts Feb	Customer Counts Mar	Customer Counts Apr	Customer Counts May	Customer Counts Jun	Customer Counts Jul	Customer Counts Aug	Customer Counts Sep	Customer Counts Oct	Customer Counts Nov	Customer Counts Dec
G-40	30	31	31	32	34	34	34	34	36	44	44	44
G-41	13	13	13	13	13	13	13	14	14	9	9	8
G-42	1	1	1	1	1	1	1	1	0	0	0	0
G-50	5	4	4	4	6	6	6	6	6	7	8	8
G-51	0	1	1	1	0	0	0	0	0	2	2	2
G-52	0	0	0	0	0	0	0	0	0	1	1	1
R-1	2	2	2	2	2	2	2	2	1	1	1	1
R-3	126	126	125	127	129	131	131	129	132	136	134	132
R-4	25	26	26	26	24	21	21	22	19	19	20	18
T-40	7	7	7	6	4	4	4	4	4	5	5	5
T-41	7	7	7	6	6	7	7	6	6	4	4	4
T-42	2	2	2	2	2	2	2	2	3	2	2	2
T-50	3	3	3	3	2	2	2	2	2	2	1	1
T-51	4	4	4	4	5	5	5	5	5	7	7	7
T-52	4	4	4	4	4	4	4	4	4	2	2	2
T-53	1	1	1	1	1	1	1	1	1	1	1	1
S/Rate	0	0	0	0	0	0	0	0	1	1	1	1
S/Rate	1	1	1	1	1	1	1	1	1	1	1	1

Bay State (Massachusetts) Company
Customer Counts for Customers in the Mass Power / Monson & Palmer Expansion
For the Period January, 2003 through December, 2003

Attachment: Response to Data Request No. DTE 16-32

Rate Class	Customer Counts Jan	Customer Counts Feb	Customer Counts Mar	Customer Counts Apr	Customer Counts May	Customer Counts Jun	Customer Counts Jul	Customer Counts Aug	Customer Counts Sep	Customer Counts Oct	Customer Counts Nov	Customer Counts Dec
G-40	45	48	48	48	48	46	45	45	46	50	50	51
G-41	10	10	10	9	9	9	9	8	9	14	14	14
G-50	8	8	8	7	7	7	7	7	7	3	3	3
G-51	2	2	2	2	2	2	2	2	3	4	4	4
G-52	1	1	1	1	1	0	0	0	0	0	1	1
R-1	2	2	2	2	2	2	2	2	2	2	2	2
R-3	139	139	142	140	141	141	146	148	146	152	152	150
R-4	21	22	17	17	16	16	17	15	13	13	13	13
T-40	5	4	4	4	4	4	4	4	3	2	2	2
T-41	4	4	4	4	4	4	4	5	5	7	7	7
T-42	2	2	2	2	2	2	2	2	2	3	3	3
T-50	1	1	1	1	1	1	1	1	1	1	1	1
T-51	7	7	7	7	7	7	7	7	6	2	2	2
T-52	2	2	2	2	2	2	2	2	2	2	2	2
T-53	1	1	1	1	1	1	1	1	0	0	0	0
S/Rate	1	1	1	1	1	1	1	1	1	1	1	1
S/Rate	1	1	1	1	1	1	1	1	1	1	1	1

Bay State (Massachusetts) Company
Customer Counts for Customers in the Mass Power / Monson & Palmer Expansion
For the Period January, 2004 through December, 2004

Attachment: Response to Data Request No. DTE 16-32

Rate Class	Customer Counts Jan	Customer Counts Feb	Customer Counts Mar	Customer Counts Apr	Customer Counts May	Customer Counts Jun	Customer Counts Jul	Customer Counts Aug	Customer Counts Sep	Customer Counts Oct	Customer Counts Nov	Customer Counts Dec
G-40	52	52	53	52	51	50	49	49	49	50	52	52
G-41	14	15	15	15	15	15	15	15	15	14	14	14
G-42	0	0	0	0	0	0	0	0	0	0	1	1
G-50	3	3	3	3	3	3	3	3	3	5	6	6
G-51	4	4	4	4	4	4	4	4	4	5	5	5
G-52	1	1	1	1	1	1	1	1	1	1	1	1
R-1	2	2	2	7	7	7	7	7	7	7	7	7
R-3	157	157	161	156	162	161	158	164	167	164	173	174
R-4	15	15	15	14	13	12	10	9	8	10	10	10
T-40	2	2	1	1	1	1	1	1	1	1	1	1
T-41	7	7	7	7	7	7	7	7	7	3	3	3
T-42	3	3	3	3	3	3	3	3	3	2	1	1
T-50	1	1	1	1	1	1	1	1	1	1	0	0
T-51	2	2	2	2	2	2	2	2	2	5	5	5
T-52	2	2	2	2	2	2	2	2	2	3	3	3
S/Rate	1	1	1	1	1	1	1	1	1	1	1	1
S/Rate	1	1	1	1	1	1	1	1	1	1	1	1

Bay State (Massachusetts) Company
Customer Counts for Customers in the Mass Power / Monson & Palmer Expansion
For the Period January, 2005

Attachment: Response to Data Request No. DTE 16-32

Rate Class	Customer Counts Jan
G-40	51
G-41	14
G-42	1
G-50	6
G-51	5
G-52	1
R-1	7
R-3	174
R-4	10
T-40	1
T-41	3
T-42	1
T-51	5
T-52	3
S/Rate	1
S/Rate	1

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
SIXTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: Joseph. A. Ferro, Manager Regulatory Policy

DTE-16-33 Refer to Exh. BSG/DGC-1, at 53. Please provide the annual therm throughput by rate class through the Masspower/Monson & Palmer Expansion project from the year when the project became operational until 2004. Provide the monthly therm throughput by rate class for 2005 when data is available.

Response: Attachment DTE-16-33 presents therms for the years 2000 through 2005. In 2000 Bay State Gas switched to its current CIS billing system. Information from the previous billing system is not available.

Bay State (Massachusetts) Company
Therms for Customers in the Mass Power / Monson & Palmer Expansion
For the Period January, 2000 through December, 2000

Rate Class	Therms Jan	Therms Feb	Therms Mar	Therms Apr	Therms May	Therms Jun	Therms Jul	Therms Aug	Therms Sep	Therms Oct	Therms Nov	Therms Dec
G-40	8,936.0	8,611.0	4,244.0	5,581.0	333.0	439.0	230.0	1,016.0	371.0	1,837.0	6,890.9	10,289.0
G-41	22,687.0	17,652.0	13,691.0	7,492.0	4,100.0	1,563.0	2,252.0	957.1	3,860.9	4,717.0	7,038.0	15,356.0
G-50	1,198.0	1,273.0	840.0	403.0	440.0	346.0	373.0	404.0	395.0	501.0	1,005.0	1,330.8
G-51	2,420.0	2,356.0	1,877.0	1,386.0	1,228.0	872.0	276.0	65.0	241.0	1,033.0	1,127.0	433.0
G-53	0.0	216,234.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
R-1	53.0	0.0	52.0	0.0	50.0	0.0	41.0	0.0	39.0	0.0	54.0	0.0
R-3	18,718.0	16,298.0	9,387.0	8,526.0	5,426.0	2,894.0	1,968.0	1,793.0	2,604.0	6,277.3	10,325.7	18,459.0
R-4	1,831.0	1,842.0	655.0	478.0	250.0	137.0	123.0	166.0	177.0	452.0	967.0	1,671.0
T-3	3,867.0	3,664.0	2,363.0	1,995.0	1,639.0	541.0	315.0	55.0	405.0	590.0	927.0	1,843.0
T-40	2,069.0	5,702.0	2,027.0	1,074.0	1,370.0	683.0	502.0	494.0	572.0	936.0	1,108.0	3,578.0
T-41	30,446.0	27,405.0	37,999.0	14,691.0	10,543.0	4,769.0	2,891.0	2,214.0	2,292.0	3,575.0	7,175.0	15,678.0
T-42	2,283.0	1,336.0	19,712.0	-18,943.0	4,522.0	2,062.0	774.0	186.0	183.0	734.0	3,727.0	2,553.0
T-50	443.0	12,021.0	283.0	8,577.0	300.0	852.0	889.0	854.0	1,023.0	-11,818.0	47.0	40.0
T-51	18,967.0	8,955.0	10,178.0	10,359.0	10,197.0	6,275.0	4,161.0	3,395.0	3,572.0	7,045.0	6,612.0	6,905.0
T-52	76,688.0	19,042.0	16,959.0	59,743.0	61,580.0	54,897.0	53,384.0	43,498.0	78,350.0	53,744.0	66,007.0	61,648.0
T-53	264,361.0	1,902.0	210,094.0	206,254.0	200,914.0	192,778.0	153,575.0	154,186.0	183,152.0	198,849.0	227,550.0	193,653.0
S/Rate	872,946.0	731,578.0	1,206,680.0	1,208,093.0	1,284,431.0	1,198,391.0	1,294,111.0	1,355,668.0	1,302,320.0	1,460,427.0	1,085,030.0	1,443,015.0

Bay State (Massachusetts) Company
Therms for Customers in the Mass Power / Monson & Palmer Expansion
For the Period January, 2001 through December, 2001

Attachment: Response to Data Request No. DTE 16-33

Rate Class	Therms Jan	Therms Feb	Therms Mar	Therms Apr	Therms May	Therms Jun	Therms Jul	Therms Aug	Therms Sep	Therms Oct	Therms Nov	Therms Dec
G-40	8,177.0	11,027.0	10,699.0	5,426.0	7,736.0	-289.0	-1.0	405.7	1,715.0	612.0	2,252.3	4,736.6
G-41	22,820.0	12,616.0	14,983.0	9,278.0	2,538.0	1,677.0	1,527.0	937.0	1,327.0	3,037.0	8,337.0	8,242.0
G-42	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,181.0
G-50	2,549.0	1,681.0	1,670.0	1,107.0	473.0	349.0	451.0	335.0	319.0	457.0	856.0	479.0
G-51	440.0	4,496.0	3,465.0	548.0	285.0	76.0	-31.0	1,068.0	836.0	960.0	0.0	0.0
G-52	30,811.9	33,575.0	18,304.0	17,971.0	12,842.0	14,182.0	11,925.0	8,898.0	9,126.0	0.0	0.0	0.0
R-1	410.0	0.0	343.0	0.0	53.0	0.0	42.0	0.0	37.0	0.0	46.0	0.0
R-3	21,776.0	18,851.0	14,581.0	11,332.0	-184.9	2,618.0	1,490.0	2,046.0	2,274.0	5,004.8	10,025.2	12,517.0
R-4	2,651.0	2,385.0	2,321.0	2,282.0	3,060.0	389.0	876.0	234.0	383.0	788.0	1,838.0	2,241.0
T-3	700.0	255.0	0.0	0.0	0.0	-30.0	0.0	9.0	0.0	0.0	0.0	0.0
T-40	8,101.0	14,164.0	3,779.0	3,260.0	1,051.0	908.0	705.0	390.0	560.0	726.0	1,076.0	1,206.0
T-41	28,500.0	10,330.0	6,809.0	62,346.0	5,258.0	3,860.0	2,986.0	2,686.0	3,071.0	6,529.0	6,905.0	8,089.0
T-42	2,343.0	3,461.0	3,612.0	6,080.0	367.0	284.0	81.0	0.0	0.0	0.0	8,696.0	8,475.0
T-50	50.0	44.0	47.0	48.0	46.0	45.0	49.0	45.0	51.0	45.0	553.0	794.0
T-51	10,776.0	9,603.0	13,204.0	10,934.0	12,150.0	4,494.0	4,848.0	3,043.0	3,351.0	3,916.0	3,706.0	3,736.0
T-52	22,465.0	26,944.0	27,050.0	26,192.0	28,213.0	37,426.0	49,962.0	69,025.9	35,720.0	52,590.0	52,877.9	35,972.0
T-53	196,928.0	225,759.0	190,593.0	214,979.0	197,527.0	160,548.0	151,823.0	118,037.0	148,228.0	173,494.0	304,067.0	139,015.0
S/Rate	760,101.0	986,367.0	1,490,636.0	891,804.0	831,801.0	1,013,844.0	579,340.0	423,635.0	1,009,614.0	1,119,832.0	543,841.0	1,297,682.0

Bay State (Massachusetts) Company
Therms for Customers in the Mass Power / Monson & Palmer Expansion
For the Period January, 2002 through December, 2002

Attachment: Response to Data Request No. DTE 16-33

Rate Class	Therms Jan	Therms Feb	Therms Mar	Therms Apr	Therms May	Therms Jun	Therms Jul	Therms Aug	Therms Sep	Therms Oct	Therms Nov	Therms Dec
G-40	9,526.0	7,794.0	5,653.0	3,146.0	2,102.0	462.0	275.0	239.0	274.0	1,439.0	7,371.0	19,421.0
G-41	18,801.0	14,185.0	10,515.0	5,628.0	5,279.0	827.0	12.0	269.0	1,473.0	3,949.0	7,337.9	12,147.0
G-42	4,785.0	2,688.0	8,191.0	1,732.0	487.0	20.0	161.0	121.0	262.0	0.0	0.0	0.0
G-50	785.0	594.0	582.0	528.0	477.0	741.0	851.0	836.0	782.0	912.0	1,072.0	3,878.0
G-51	0.0	0.0	1,419.0	658.0	770.0	0.0	0.0	0.0	0.0	0.0	1,127.0	1,267.0
G-52	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25,008.0	11,238.0
R-1	55.0	0.0	58.0	0.0	61.0	0.0	39.0	15.0	21.0	20.0	33.0	27.0
R-3	18,782.0	15,054.0	12,270.0	8,695.0	7,318.0	2,555.0	2,295.0	1,941.0	2,293.0	6,399.0	12,466.0	21,762.1
R-4	4,071.0	3,199.0	2,850.0	1,760.0	1,565.0	442.0	347.0	314.0	379.0	253.0	811.0	1,714.0
T-40	2,468.0	1,886.0	1,540.0	1,261.0	711.0	445.0	421.0	355.0	329.0	422.0	1,351.0	4,029.0
T-41	14,717.0	9,972.0	8,492.0	837.9	7,379.0	2,947.0	2,910.0	2,812.0	2,219.0	3,170.0	7,394.0	18,060.0
T-42	18,124.0	13,878.0	11,607.0	8,189.0	6,135.0	2,644.0	1,812.0	1,500.0	1,824.0	5,734.0	6,285.0	9,585.0
T-50	1,339.0	1,057.0	916.0	810.0	763.0	272.0	354.0	277.0	266.0	305.0	448.0	46.0
T-51	5,709.0	4,271.0	4,110.0	3,611.0	3,500.0	3,218.0	7,069.0	3,460.0	7,987.0	4,873.0	5,803.0	18,778.0
T-52	45,335.0	39,634.0	-14,538.8	34,045.0	48,358.8	54,297.0	55,486.0	25,409.0	37,005.0	41,826.0	24,408.0	27,519.0
T-53	0.0	180,312.0	160,094.0	151,880.0	244,014.0	165,594.0	0.0	267,218.0	0.0	126,756.0	116,136.0	102,779.0
S/Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9,453,296.0	10,472,374.0	4,384,416.0
S/Rate	1,060,598.0	557,469.0	1,320,011.0	1,140,248.0	1,299,772.0	936,140.0	1,036,967.0	1,116,314.0	1,307,800.0	1,434,497.0	1,347,506.0	1,519,066.0

Bay State (Massachusetts) Company
Therms for Customers in the Mass Power / Monson & Palmer Expansion
For the Period January, 2003 through December, 2003

Attachment: Response to Data Request No. DTE 16-33

Rate Class	Therms Jan	Therms Feb	Therms Mar	Therms Apr	Therms May	Therms Jun	Therms Jul	Therms Aug	Therms Sep	Therms Oct	Therms Nov	Therms Dec
G-40	25,030.0	25,682.0	17,872.0	9,331.0	1,916.9	1,901.0	929.0	4,767.0	853.0	-93.0	5,516.0	13,062.0
G-41	13,593.0	27,033.9	13,154.0	10,304.0	620.0	7,349.0	1,836.0	1,852.0	-12,480.1	-4,307.0	6,349.0	18,221.0
G-50	5,287.0	2,450.0	2,334.0	730.0	1,496.0	866.0	612.0	576.0	362.0	738.0	868.0	1,456.0
G-51	1,371.0	1,203.0	1,149.0	1,336.0	1,175.0	1,159.0	1,140.0	1,224.0	1,023.0	2,641.0	3,005.0	3,414.0
G-52	9,561.0	9,005.0	-21,331.0	0.0	15,968.9	-49,449.9	0.0	0.0	0.0	0.0	0.0	0.0
R-1	33.0	33.0	31.0	32.0	27.0	27.0	20.0	21.0	21.0	22.0	24.0	31.0
R-3	29,751.0	22,607.0	17,703.0	12,865.0	4,141.0	3,890.0	2,558.0	2,436.0	2,476.0	4,601.0	9,856.0	20,386.0
R-4	2,644.0	4,235.0	2,967.0	1,362.0	1,267.0	533.0	342.0	342.0	300.0	634.0	815.0	1,581.0
T-40	9,549.9	3,866.0	832.0	1,421.0	314.0	744.0	80.0	783.0	67.0	165.0	290.0	618.0
T-41	28,701.0	16,519.0	11,066.0	7,797.0	2,082.0	1,752.0	1,996.0	1,012.9	2,606.0	7,465.0	6,077.0	15,064.0
T-42	13,422.0	12,295.0	11,135.0	7,632.0	3,926.0	3,307.0	2,674.0	1,070.0	2,305.0	4,470.0	16,012.9	26,510.0
T-50	55.0	44.0	45.0	51.0	41.0	47.0	47.0	41.0	44.0	45.0	44.0	49.0
T-51	24,264.0	25,890.0	12,294.0	13,601.0	7,048.0	8,021.0	6,156.0	5,137.0	8,556.0	11,525.0	992.0	2,727.0
T-52	26,450.0	24,994.0	22,302.0	56,357.0	38,930.0	33,595.0	26,906.0	24,820.0	22,707.0	44,359.0	49,484.9	19,258.0
T-53	117,819.0	298,198.0	0.0	122,848.0	119,891.0	143,775.0	151,438.0	155,393.0	163,125.0	0.0	0.0	0.0
S/Rate	1,216,633.0	1,219,640.0	732,907.0	68,650.0	0.0	53,502.0	339,393.0	1,916,768.0	4,116,115.0	4,179,395.0	1,823,975.0	3,670,378.0
S/Rate	1,209,584.0	1,137,877.0	1,320,547.0	1,364,734.0	1,352,560.0	1,275,777.0	1,308,578.0	780,265.0	290,632.0	1,265,364.0	1,111,603.0	1,267,225.0

Bay State (Massachusetts) Company
Therms for Customers in the Mass Power / Monson & Palmer Expansion
For the Period January, 2004 through December, 2004

Attachment: Response to Data Request No. DTE 16-33

Rate Class	Therms Jan	Therms Feb	Therms Mar	Therms Apr	Therms May	Therms Jun	Therms Jul	Therms Aug	Therms Sep	Therms Oct	Therms Nov	Therms Dec
G-40	19,394.0	19,252.0	17,830.0	8,894.0	-328.0	1,399.0	784.0	704.0	622.0	2,693.0	6,684.0	13,214.0
G-41	26,374.0	18,884.0	21,494.0	6,987.0	1,606.0	990.0	-54.0	648.0	537.0	4,617.0	12,372.0	19,112.0
G-42	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,366.0
G-50	1,467.0	1,584.0	1,437.0	930.0	648.0	875.0	693.0	874.0	748.0	873.0	1,159.0	1,733.0
G-51	5,433.0	5,196.0	4,590.0	3,510.0	2,884.0	3,066.0	3,000.0	4,616.0	3,505.0	956.0	4,446.0	4,883.0
G-52	10,383.0	-10,383.0	8,944.0	8,937.0	7,816.0	8,856.0	9,412.0	8,035.0	7,747.0	8,302.0	8,059.0	8,935.0
R-1	32.0	30.0	36.0	33.0	125.0	129.0	116.0	110.0	100.0	115.0	111.0	172.0
R-3	24,906.0	24,273.0	21,520.0	8,219.0	4,314.0	3,445.0	2,474.0	2,511.0	2,638.0	5,236.0	12,957.0	19,402.0
R-4	2,485.0	2,005.0	1,915.0	690.0	587.0	345.0	234.0	204.0	178.0	237.0	608.0	1,208.0
T-40	786.0	600.0	371.0	19.0	7.0	7.0	5.0	6.0	5.0	8.0	660.0	153.0
T-41	17,064.0	15,838.0	19,876.0	14,227.0	6,268.0	4,702.0	2,782.0	2,280.0	3,389.0	8,495.0	13,643.0	12,485.0
T-42	34,990.0	31,714.0	28,159.0	13,259.0	11,555.0	12,226.0	6,955.0	11,516.0	8,815.0	12,555.0	9,145.0	5,032.0
T-50	43.0	41.0	52.0	44.0	42.0	48.0	42.0	45.0	41.0	46.0	49.0	0.0
T-51	1,498.0	2,790.0	1,510.0	5,234.0	2,773.0	2,064.0	1,366.0	1,432.0	1,326.0	1,774.0	5,424.0	11,788.0
T-52	51,146.0	24,361.0	26,873.0	35,421.0	34,280.0	67,520.0	35,810.0	65,946.0	46,712.0	64,590.0	62,413.0	43,301.0
S/Rate	0.0	19,976.0	0.0	0.0	198,245.0	1,795,097.0	1,138,780.0	641,682.0	1,087,971.0	569,436.0	245,046.0	131,030.0
S/Rate	977,089.0	1,172,713.0	963,871.0	1,230,107.0	1,245,775.0	884,740.0	314,730.0	295,514.0	727,828.0	698,123.0	943,702.0	1,335,574.0

Bay State (Massachusetts) Company
Therms for Customers in the Mass Power / Monson & Palmer Expansion
For the Period January, 2005

Attachment: Response to Data Request No. DTE 16-33

Rate Class	Therms Jan
G-40	5,731.0
G-41	2,927.0
G-42	2,046.0
G-50	963.0
G-51	2,896.0
G-52	8,409.0
R-1	82.0
R-3	11,163.0
R-4	797.0
T-40	399.0
T-41	2,394.0
T-42	8,194.0
T-51	10,826.0
T-52	26,080.0
S/Rate	1,319,367.0
S/Rate	927,970.0

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
SIXTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-16-34 Refer to Exh. BSG/JES-1, Schedule JES-13, at 2. Please provide supporting documentation for the adjustments due to goodwill for Bay State/NIPSCO and for Lawrence.

Response: Please see Attachment DTE-16-34.

Bay State Gas Company
Adjustments to Rate Base - Bay State/NIPSCO & Lawrence Goodwill
Test Year Ended December 31, 2004

Line No.	Description	Per Books (1) $	Reference
1	Adjustments to Utility Plant:		
2	Organization (Bay State/NIPSCO Goodwill)	(442,163,257)	Item # 1
3	Organization (Lawrence Goodwill)	(3,743,730)	Item # 2
4	Total Adjustment to Utility Plant	(445,906,987)	
5	Adjustment to Amortization of Intangible Plant:		
6	Organization (Bay State/NIPSCO Goodwill)	(67,605,214)	Item # 3
7	Organization (Lawrence Goodwill)	(2,936,755)	Item # 4
8	Total Adjustment to Amortization Reserve	(70,541,969)	

Item # 1 See Addendum 2 to the 2004 Annual Report to D. T. E. - Attachment DTE-16-34, page 2.

Item # 2 See Workpaper BSG -3-5 of the Bay State Rate Case DPU 92-111 - Attachment DTE-16-34, page 4

Item # 3 See Addendum 3 to the 2004 Annual Report to D. T. E.- Attachment DTE-16-34. Page 3.

Item # 4 The total of $3,089,674 in account 257-03 Res. Amort Org. - Cost Lawrence includes $2,936,755 for Lawrence Goodwill.

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	UTILITY PLANT			
2	Utility Plant (101-107) P.13	443,450,716	442,163,257	(1,287,459)
3	OTHER PROPERTY AND INVESTMENTS			
4	Nonutility Property (121) P.19	0	0	-
5	Investment in Associated Companies (123) P.20	47,650,509	46,190,274	(1,460,235)
6	Other Investments (124) P.20	0	0	-
7	Special Funds (125,126,127,128) P.21			
8	Total Other Property and Investments	47,650,509	46,190,274	(1,460,235)
9	CURRENT AND ACCRUED ASSETS			
10	Cash (131)	0	0	-
11	Special Deposits (132,133,134) P.21	0	0	-
12	Working Funds (135)	0	0	-
13	Temporary Cash Investments (136) P.20	0	0	-
14	Notes and Accounts Receivable (141,142,143) P.22	0	0	-
15	Receivables from Assoc. Companies (145,146) P.23	0	0	-
16	Materials and Supplies (151-159,163) P.24	0	0	-
17	Prepayments (165)	0	0	-
18	Interest and Dividends Receivable (171)	0	0	-
19	Rents Receivable (172)	0	0	-
20	Accrued Utility Revenues (173)	0	0	-
21	Def. Fuel Costs (175)	0	0	-
22	Total Current and Accrued Assets	0	0	-
23	DEFERRED DEBITS			
24	Unamortized Debt Discount and Expense (181) P.26	0	0	-
25	Extraordinary Property Losses (182) P.27	0	0	-
26	Preliminary Survey and Investigation Charges (183)	0	0	-
27	Clearing Accounts (184)	0	0	-
28	Temporary Facilities (185)	0	0	-
29	Miscellaneous Deferred Debits (186)...P.27	0	222,018	222,018
30	Total Deferred Debits	0	222,018	222,018
31	CAPITAL STOCK DISCOUNT AND EXPENSE			
32	Discount on Capital Stock (191) P.28	0	0	-
33	Capital Stock Expense (192) P.28	0	0	-
34	Total Capital Stock Discount and Expense	0	0	-
35	REACQUIRED SECURITIES			
36	Reacquired Capital Stock (196)	0	0	-
37	Reacquired Bonds (197)	0	0	-
38	Total Reacquired Securities	0	0	-
39	Total Assets and Other Debits	491,101,225	488,575,549	(2,525,676)

Addendum 3

Annual report of BAY STATE GAS COMPANY Year ended December 31,2004

COMPARATIVE BALANCE SHEET Liabilities and Other Credits

Line No.	Title of Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Increase or (Decrease) (d)
1	PROPRIETARY CAPITAL			
2	CAPITAL STOCK			
3	Common Stock Issued (201) P.29	0	0	-
4	Preferred Stock Issued (204) P.29	0	0	-
5	Capital Stock Subscribed (202,205)	0	0	-
6	Premium on Capital Stock (207) P.29	324,147,538	324,147,538	-
7	Total	324,147,538	324,147,538	-
8	SURPLUS			
9	Other Paid-In Capital (208-211) P. 30	0	0	-
10	OCI Deficit	0	0	-
11	Earned Surplus (215,216) P. 12	(36,361,748)	(44,523,796)	(8,162,048)
12	Total	(36,361,748)	(44,523,796)	(8,162,048)
13	Total Proprietary Capital	287,785,790	279,623,742	(8,162,048)
14	LONG TERM DEBT			
15	Bonds (221) P.31	0	0	-
16	Capital Lease Obligations	0	0	-
17	Other Long-Term Debt (224) P.31	0	0	-
18	Total Long-Term Debt	0	0	-
19	CURRENT AND ACCRUED LIABILITIES			
20	Notes Payable (231) P.32	0	0	-
21	Accounts Payable (232)	0	0	-
22	Payables to Associated Companies (233,234) P.32	0	0	-
23	Customer Deposits (235)	0	0	-
24	Taxes Accrued (236)	0	0	-
25	Interest Accrued (237)	0	0	-
26	Dividends Declared (238)	0	0	-
27	Fuel Purchase Commitments	0	0	-
28	Capital Leases (240)	0	0	-
29	Tax Collections Payable (241)	0	0	-
30	Misc. Current and Accrued Liabilities (242) P.33	0	0	-
31	Total Current and Accrued Liabilities	0	0	-
32	DEFERRED CREDITS			
33	Unamortized Premium on Debt (251) P.26	0	0	-
34	Customer Advances for Construction (252)	0	0	-
35	Other Deferred Credits (253) P.33	0	(489,242)	(489,242)
36	Total Deferred Credits	0	(489,242)	(489,242)
37	RESERVES			
38	Reserves for Depreciation (254-256) P.13	0	0	-
39	Reserves for Amortization (257-259) P.13	56,577,962	67,605,214	11,027,252
40	Reserve for Uncollectible Accounts (260)	0	0	-
41	Operating Reserves (261-265) P.35	0	0	-
42	Reserve for Depreciation and Amortization of Nonutility Property (266)	0	0	-
43	Reserves for Deferred Federal Income Taxes (267,268) P.36	146,737,473	141,835,835	(4,901,638)
44	Total Reserves	203,315,435	209,441,049	6,125,614
45	CONTRIBUTIONS IN AID OF CONSTRUCTION			
46	Contributions in Aid of Construction (271) P. 36	0	0	-
47	Total Liabilities and Other Credits	491,101,225	488,575,549	(2,525,676)

Witness: SKirtch
DTE 05-27
Attachment DTE-16-34
Page 4 of 24

PED
FILE: F:\DATA\REGL\
MA1291RC\DPU92-00\
RANGE: WP-PLANT IN SVC

Bay State Gas Company
D.P.U. 92 -
Workpaper BSG-3-5

BAY STATE GAS COMPANY

Derivation of Utility Plant in Service
as Shown on calculation of Rate Base
December 31, 1991

	(1)	(2) Amount
1	Total Gas Plant in Service (page 18, line28, column g,	
2	of the 1991 Annual DPU Report)	$408,358,353
3		
4	Add: Utility Plant Leased to Others (page 18, line 29,	
5	column g, of the 1991 Annual DPU Report)	73,650
6		
7	Completed Construction Not Classified (page 18,	
8	line 30, column g, of the 1991 Annual DPU Report)	125,000
9		
10	Less: Excess cost over purchase price of Lawrence Gas	
11	Company included in Miscellaneous Intangible Plant	
12	(page 17, line 3, column g, of the 1991 Annual	
13	DPU Report)	(3,743,730)
14		
15		
16	Total Utility Plant in Service	$404,813,273

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
SIXTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-16-35 Refer to Exh. BSG/JES-1, Schedule JES-13, at 2. Please describe with supporting schedules how the Company determined the adjustments to amortization of intangible plant for Bay State/NIPSCO goodwill and for Lawrence goodwill.

Response: Please see the Attachment DTE-16-34 provided in Bay State's response to DTE-16-34.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
EIGHTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: Steven A. Barkauskas, Vice President Total Rewards
NiSource Corporate Services Company

DTE-18-11 Refer to Exh. BSG/SAB-1, at 25, line 10. Is it the Company's position that its average hourly salary including bonus being three percent higher than the industry average for the Northeast is justified?

Response: Yes. The Company's position is that a three percent variance from the median value is within an acceptable range.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
EIGHTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: Steven A. Barkauskas, Vice President Total Rewards
NiSource Corporate Services Company

DTE-18-12 Refer to Exh. BSG/SAB-1, at 25, line 18. Please explain how the Company determined the "market range" to be from 75 percent to 125 percent of the competitive market median.

Response: The "market range" was defined internally within NiSource as 75 percent to 125 percent of the market median. As discussed in my testimony (Exh. BSG/SAB-1) at page 15, lines 12 through 15, the market range was established to allow managers across NiSource flexibility to differentiate base pay compensation among employees in similar jobs with varied skills, experience and levels of responsibility.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
EIGHTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 25, 2005

Responsible: Steven A. Barkauskas, Vice President Total Rewards
NiSource Corporate Services Company

DTE-18-14 Refer to Exh. BSG/SAB-5. Please explain why the Total Cash Compensation for the Company's Financial Analyst 2 position is significantly higher than the Total Cash Compensation of a Financial Analyst 2 for "All Industries in Boston."

Response: As shown in my response to AG 12-39, there is only one incumbent holding the position of Financial Analyst 2 at Bay State. The current incumbent is a seasoned professional that has been employed by the Company for eighteen years, therefore the base pay for that incumbent is higher than that shown on average in the market.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
EIGHTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: Steven A. Barkauskas, Vice President Total Rewards
NiSource Corporate Services Company

DTE-18-15 Refer to Exh. BSG/SAB-6. Please explain why the Total Cash Compensation for the Company's Safety Supervisor/Manager position is significantly much higher than the Total Cash Compensation of a Safety Supervisor/Manager for Northeast Utilities.

Response: As shown in my response to AG 12-41, there is only one incumbent holding the position of Safety Supervisor/Manager at NCSC. NiSource's policy is to set base pay within a range of 75 percent to 125 percent of the market. The incumbent's base pay is 12.3 percent higher than the market as displayed for Northeast Utilities, which falls within the tolerances set for base pay at NiSource.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
EIGHTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: Steven A. Barkauskas, Vice President Total Rewards
NiSource Corporate Services Company

DTE-18-16 Refer to Exh. BSG/SAB-6. Please explain why the Total Cash Compensation for the Company's Rate Analyst position is significantly much lower than the Total Cash Compensation of a Rate Analyst for Midwest Utilities.

Response: As shown in my response to AG 12-41, there is only one incumbent holding the position of Rate Analyst at NCSC. Since the time of the creation of Schedule BSG/SAB-6, the incumbent has terminated employment with NiSource.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
EIGHTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: Danny G. Cote, General Manager

DTE-18-20 Refer to the Company's response to Information Request AG-2-14, Attachment AG-2-14(a) at 1. Please describe with supporting documentation the point system in the bare steel replacement database used to prioritize the replacement of steel mains. Explain whether this point system would still be used in the SIR program.

Response: The Company began developing a bare steel replacement prioritization database in 1998 in the Brockton Division. The Company's other two locations, Springfield and Lawrence, are not as far along as Brockton with their prioritization models, however they have also embarked on a similar prioritization model using the weighted values in Attachment DTE-18-20. The models are considered a work-in-progress and will continue to be improved over time for better decision making.

Replacement of steel in the "SIR" program will be based on several drivers however leakage and pipe condition will be the primary driver. The B.S. prioritization models will play a role in the decision making although it will not take the place of operational judgment.

BAY STATE GAS

BARE STEEL

PRIORITIZATION PROGRAM

POINTS ASSIGNED

DIAMETER:	Less than 2"	= 2.5	LOCATION:	All pavement & high Pressure	= 2
	2"	= 2.0		All pavement & low pressure	= 1
	3"	= 1.5		Otherwise	= 0
	4"	= 1.0			
	6"	= 1.0			
	8" - 12"	= 0			
PRESSURE:	Inches w.c. (low)	= 0	PUBLIC BUILDING:	No (0)	= 0
	1# - 99#	= 1		Yes (1)	= 1.5
	100# - 200#	= 2			
	200# - 300#	= 3			
LEAKS:	5 years old = $\frac{(6)x(\#leaks)x(100)}{Length}$		REDUNDANT MAINS:	No (0)	= 0
				Yes (1)	= 1
	6 to 10 years old = $\frac{(4)x(\#leaks)x(100)}{Length}$				
	11 years and older = $\frac{(2)x(\#leaks)x(100)}{Length}$				
REPORTED CONDITION:	Very Poor (2)	= 6	SYSTEM IMPROVEMENT:	No (0)	= 0
	Poor (1)	= 3		Yes (1)	= 2
	No Report (0)	= 0			
DEPTH:	Shallow (1)	= 1	PENDING LEAKS:	(#Leaks Pending)(2)	
	Not Shallow (0)	= 0			
ROAD WORK:	None (0)	= 0			
	Repavement (RP)	= 1.5			
	Reconstruction (RC)	= 3			

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
EIGHTEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: Danny G. Cote, General Manager

DTE-18-23 Please refer to the Company's response to Information Request AG-2-33.

A) Identify the source(s) of the data shown in Attachment AG-2-33;

(B) Describe the independent and dependent variables used for each of the regression analysis shown on pages 1, 2, 4, 5, and 6 in Attachment AG-2-33 and provide the summary of statistical output for each regression analysis performed;

(C) Define with illustrative examples "bell joint" leaks, as shown in Attachment AG-2-33, at 7 and 8, and relate or differentiate this type of leaks with corrosion leaks; and

(D) Define with illustrative examples "outside force" leaks, as shown in Attachment AG-2-33, at 9 and 10, and relate or differentiate this type of leaks with corrosion leaks.

Response: (A) The source of the data shown in Attachment AG-2-33 is the Research and Special Programs Administration (RSPA) Form F7100.1-1, Annual Report for Gas Distribution Systems.

(B) The independent variable, the calendar year, is shown on the x-axis. The dependent variable is shown on the y-axis. Depending upon the graph being reviewed, the dependent variable is either the leak rate per mile or number of corrosion main leaks repaired or eliminated during the year. The leak rate per mile was determined by summing the total number of main leaks (due to corrosion) repaired or eliminated each calendar year and then dividing this quantity by the sum of the miles of bare unprotected steel main plus coated unprotected steel main in the system at each calendar year end. The number of corrosion main leaks repaired or eliminated was obtained from the Company's Work Order Management System (WOMS) database. The regression line was added by selecting the "Add Trendline" feature within Microsoft Excel. The summary of statistical output for the regression analyses is attached.

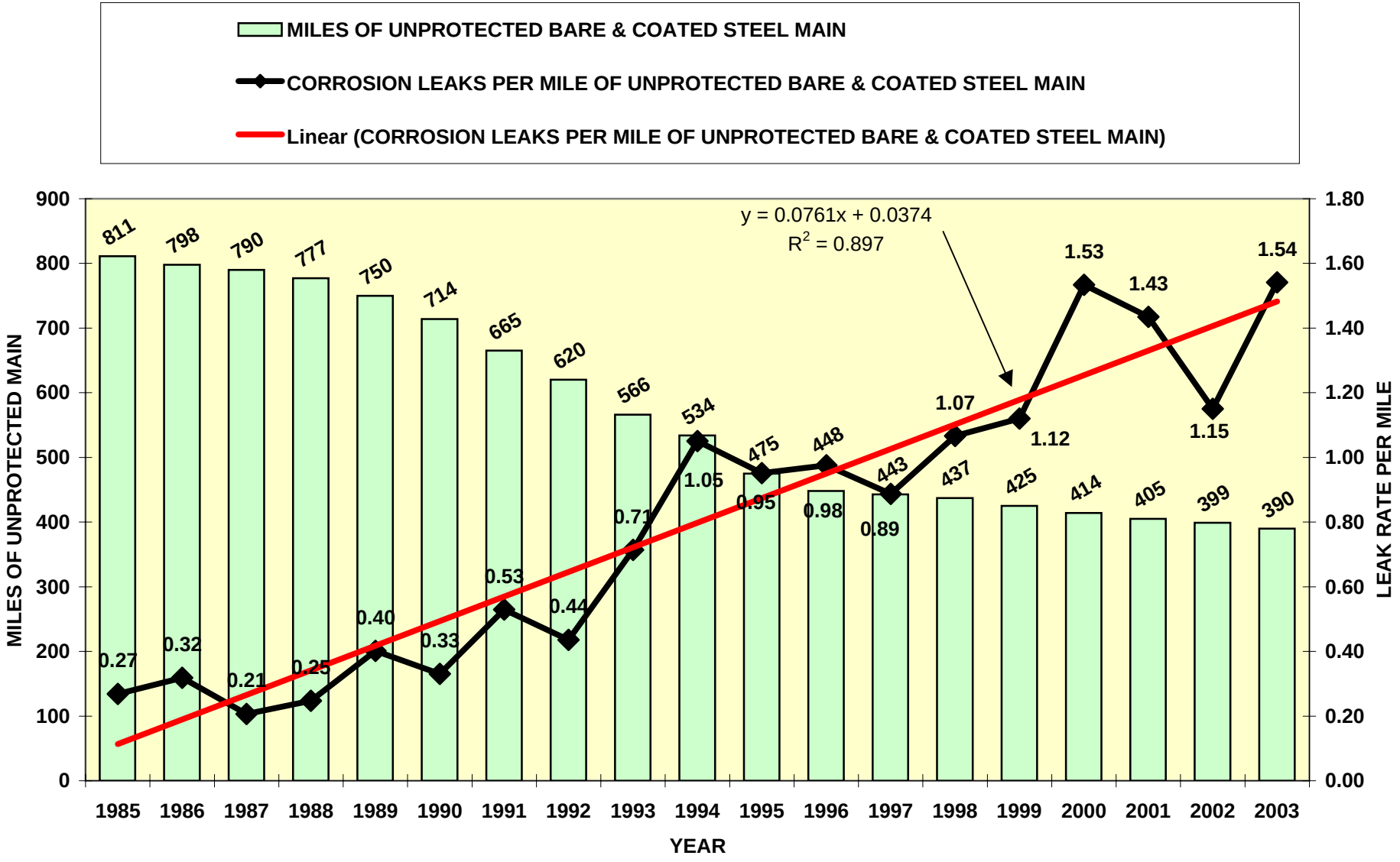
(C) Pages 7 & 8 of Attachment AG-2-33 are graphs showing the number of cast iron bell joint leaks repaired or eliminated during each calendar year in Bay State's three operating areas collectively and the Brockton division operating area, individually. A bell joint leak is the

name given to a leak that occurs at the bell and spigot connection of a cast iron gas main. The most common joint type is a "push-on" joint that is comprised of a plane pipe end or "spigot" end, which is inserted into an enlarged end or "bell" end. Individual segments of these mains average between 12 feet and 20 feet in length and are connected to one another by a bell and spigot joint. The annular space between the bell and spigot is filled with a jute packing to provide a fluid seal and finished with a lead or cement plug.

In the days of manufactured gas, the jute material was kept moist and compliant by the humidity and higher molecular weight hydrocarbons present in this gas, and as a result, the joints were usually leak free. However, for many years now, the natural gas flowing in these mains is characterized by its low humidity and high methane purity. This has resulted in the jute drying out and cracking, producing leaks. This condition is exacerbated by pipe movement primarily attributed to a combination of the depth of frost in any given year and the cyclic freezing and thawing of the ground around the cast iron pipe joint. Although the Company's WOMS tracks this cause of leak separately, the Company reports this type of leak as "Other" on RSPA Form F7100.1-1. This type of leak is dissimilar to corrosion. By DOT's own definition, "Corrosion" is the escape of gas resulting from a hole in the pipeline or component caused by galvanic, bacterial, chemical, stray current, or other corrosive action.

(D) Pages 9 & 10 of Attachment AG-2-33 are graphs showing the number of "Outside Force" leaks repaired or eliminated during each calendar year in Bay State's three operating areas collectively and the Brockton division operating area, individually. This cause of leak is usually attributed to gas leaks cased by earth movement such as washouts and landslides. Also included in this category is damage to gas facilities caused by lightning, ice, snow, etc., as well as damage done by operator's personnel or operator's contractor. This type of leak is also dissimilar to corrosion as defined in the paragraph above.

BAY STATE GAS - BROCKTON MA -
MILES OF UNPROTECTED BARE & COATED STEEL MAIN AND CORROSION LEAK REPAIR RATE PER MILE



Filename:DTE 18-23 (ppt slide 1).xls
Worksheet:AG 2-33 GRAPH PAGE 1

BROCKTON, MA DATA																			
YEAR	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
CORROSION LEAKS	218	254	163	192	301	236	352	270	404	561	452	437	393	466	476	635	581	459	601
MILES OF UNPROTECTED BARE STEEL PIPE	480	470	463	453	447	437	429	419	412	404	389	378	370	357	346	338	331	327	320
MILES OF UNPROTECTED COATED STEEL MAIN	331	328	327	324	303	277	236	201	154	130	86	70	73	80	79	76	74	72	70
MILES OF UNPROTECTED BARE & COATED STEEL MAIN	811	798	790	777	750	714	665	620	566	534	475	448	443	437	425	414	405	399	390
CORROSION LEAKS PER MILE OF UNPROTECTED BARE & COATED STEEL MAIN	0.27	0.32	0.21	0.25	0.40	0.33	0.53	0.44	0.71	1.05	0.95	0.98	0.89	1.07	1.12	1.53	1.43	1.15	1.54
YEAR														1998	1999	2000	2001	2002	2003
CORROSION LEAKS														317	249	235	217	150	247
NUMBER OF UNPROTECTED BARE STEEL SERVICES														21,677	21,103	20,566	20,212	19,564	19,099
CORROSION LEAKS PER 1000 UNPROTECTED BARE STEEL SERVICES														14.6	11.8	11.4	10.7	7.7	12.9
YEAR	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
LEAKS OUTSTANDING AT END OF YEAR	0	0	0	0	19	42	16	49	25	0	0	0	0	0	10	14	12	18	99

Calendar Year	Data Year	CORROSION LEAKS PER MILE OF UNPROTECTED BARE & COATED STEEL MAIN
1985	1	0.27
1986	2	0.32
1987	3	0.21
1988	4	0.25
1989	5	0.40
1990	6	0.33
1991	7	0.53
1992	8	0.44
1993	9	0.71
1994	10	1.05
1995	11	0.95
1996	12	0.98
1997	13	0.89
1998	14	1.07
1999	15	1.12
2000	16	1.53
2001	17	1.43
2002	18	1.15
2003	19	1.54

	Data Year	*CORROSION LEAKS PER MILE OF UNPROTECTED BARE & COATED STEEL MAIN*
Data Year	1	
CORROSION LEAKS PER MILE OF UNPROTECTED BARE & COATED STEEL MAIN	0.947120897	1
slope	0.076056816	
y-int	-150.859298	

Filename:DTE 18-23 (ppt slide 1).xls
Worksheet:STAT SUM

corr, r	0.947120897
rsq	0.897037994

SUMMARY OUTPUT

Regression Statistics	
Multiple R	0.947120897
R Square	0.897037994
Adjusted R Square	0.890981406
Standard Error	0.149205277
Observations	19

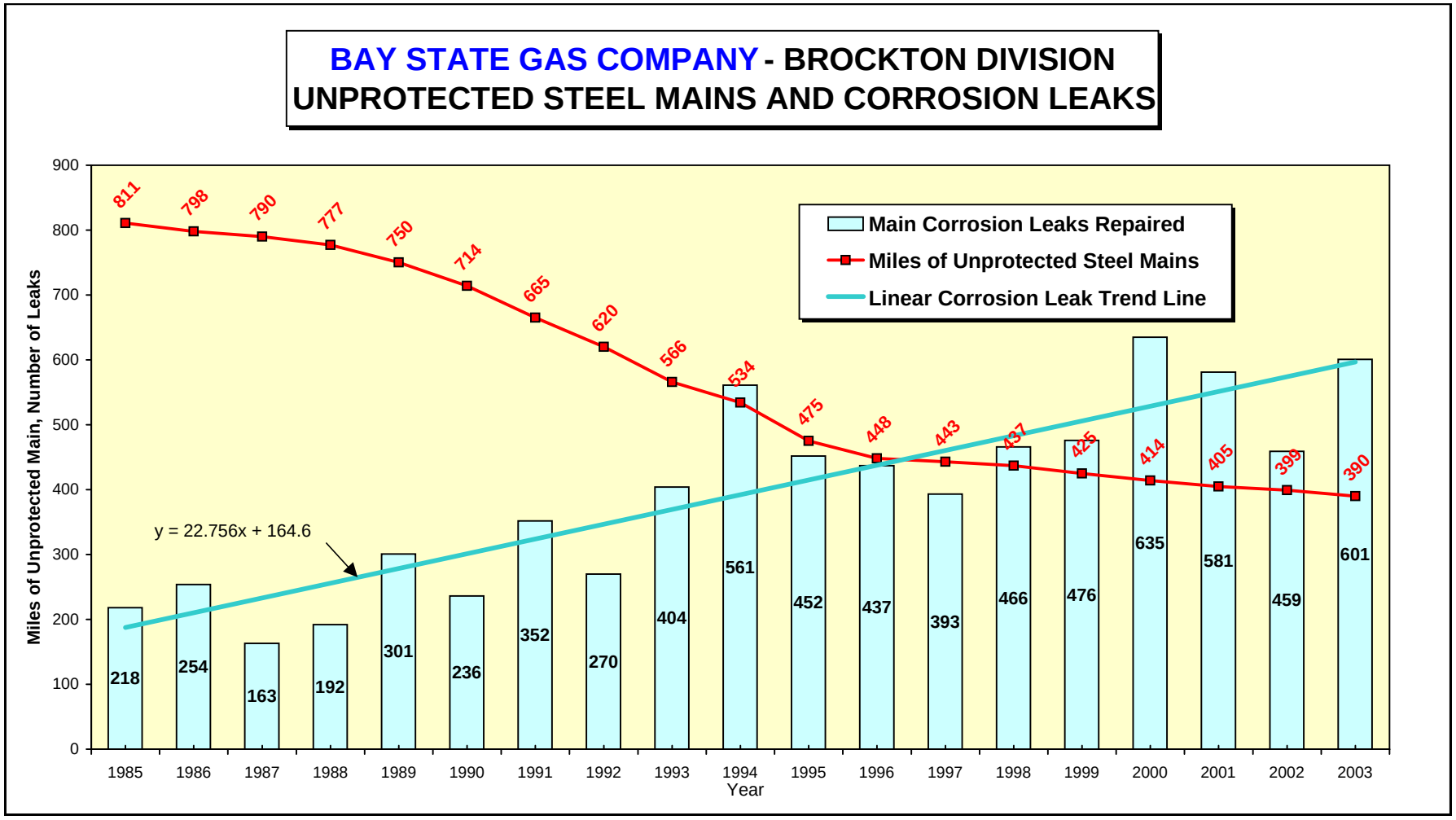
ANOVA

	df	*SS*	*MS*	*F*	*Significance F*
Regression	1	3.297244347	3.297244	148.1094	8.11E-10
Residual	17	0.378457649	0.022262		
Total	18	3.675701996			

	Coefficients	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*	*Lower 95.0%*	*Upper 95.0%*
Intercept	-150.859298	12.46159256	-12.10594	8.8E-10	-177.151	-124.5676	-177.151	-124.5676
Calendar Year	0.076056816	0.006249521	12.17002	8.11E-10	0.062871	0.089242	0.062871	0.089242

RESIDUAL OUTPUT

Observation	*Predicted CORROSION LEAKS PER MILE OF UNPROTECTED BARE & COATED STEEL MAIN*	*Residuals*	*Standard Residuals*
1	0.113481002	0.155322944	1.071182
2	0.189537818	0.128757922	0.887977
3	0.265594633	-0.059265519	-0.408724
4	0.341651449	-0.094547202	-0.652043
5	0.417708264	-0.016374931	-0.112929
6	0.49376508	-0.163232867	-1.125733
7	0.569821896	-0.040498587	-0.279298
8	0.645878711	-0.21039484	-1.450984
9	0.721935527	-0.008154608	-0.056238
10	0.797992343	0.252569455	1.741841
11	0.874049158	0.077529789	0.534683
12	0.950105974	0.025340455	0.17476
13	1.02616279	-0.139029607	-0.958815
14	1.102219605	-0.035858049	-0.247294
15	1.178276421	-0.058276421	-0.401902
16	1.254333236	0.279483189	1.927451
17	1.330390052	0.104177849	0.718461
18	1.406446868	-0.256070928	-1.765989
19	1.482503683	0.058521958	0.403596


BAY STATE GAS COMPANY - BROCKTON DIVISION
UNPROTECTED STEEL MAINS AND CORROSION LEAKS
Miles of Unprotected Main, Number of Leaks
Year
Main Corrosion Leaks Repaired
Miles of Unprotected Steel Mains
Linear Corrosion Leak Trend Line
y = 22.756x + 164.6
811
798
790
777
750
714
665
620
566
534
475
448
443
437
425
414
405
399
390
218
254
163
192
301
236
352
270
404
561
452
437
393
466
476
635
581
459
601
1985
1986
1987
1988
1989
1990
1991
1992
1993
1994
1995
1996
1997
1998
1999
2000
2001
2002
2003

Brockton Data **Mains**

Year	Unprotected Bare Steel	Unprotected Coated Steel	Cathodically Protected Bare Steel	Cathodically Protected Coated Steel
1985	480	331	0	980
1986	470	328	0	990
1987	463	327	0	995
1988	453	324	0	1008
1989	447	303	0	1038
1990	437	277	0	1066
1991	429	236	0	1107
1992	419	201	0	1145
1993	412	154	0	1193
1994	404	130	0	1220
1995	389	86	0	1267
1996	378	70	0	1287
1997	370	73	0	1288
1998	357	80	0	1285
1999	346	79	0	1290
2000	338	76	0	1293
2001	331	74	0	1294
2002	327	72	0	1294
2003	320	70	0	1296

Calendar Year	Data Year	Corrosion Leaks Repaired or Eliminated	Unprotected Steel Mains
1985	1	218	811
1986	2	254	798
1987	3	163	790
1988	4	192	777
1989	5	301	750
1990	6	236	714
1991	7	352	665
1992	8	270	620
1993	9	404	566
1994	10	561	534
1995	11	452	475
1996	12	437	448
1997	13	393	443
1998	14	466	437
1999	15	476	425
2000	16	635	414
2001	17	581	405
2002	18	459	399
2003	19	601	390

SUMMARY OUTPUT

Regression Statistics	
Multiple R	0.8805719
R Square	0.7754069
Adjusted R Squ	0.7621955
Standard Error	70.916119
Observations	19

Filename:DTE 18-23 (ppt slide 2).xls
Worksheet:STAT SUM

ANOVA

	df	*SS*	*MS*	*F*	*Significance F*
Regression	1	295169.8965	295169.8965	58.69243777	6.547E-07
Residual	17	85494.62982	5029.095872		
Total	18	380664.5263			

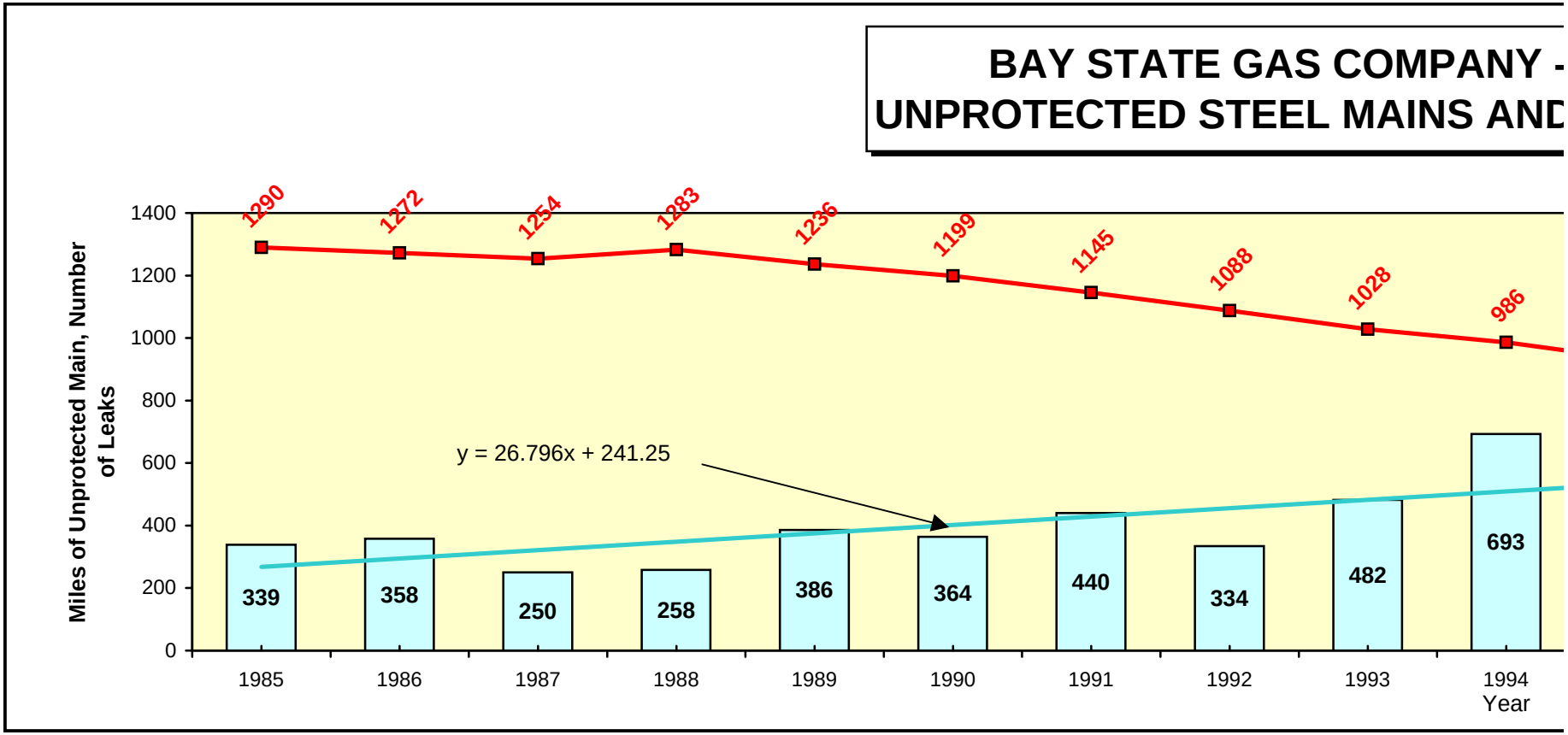
	Coefficients	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*	*Lower 95.0%*	*Upper 95.0%*
Intercept	164.59649	33.86719324	4.860057049	0.000147004	93.14286	236.05012	93.14286	236.0501
Data Year	22.75614	2.970349342	7.661098992	6.54678E-07	16.489242	29.023038	16.48924	29.02304

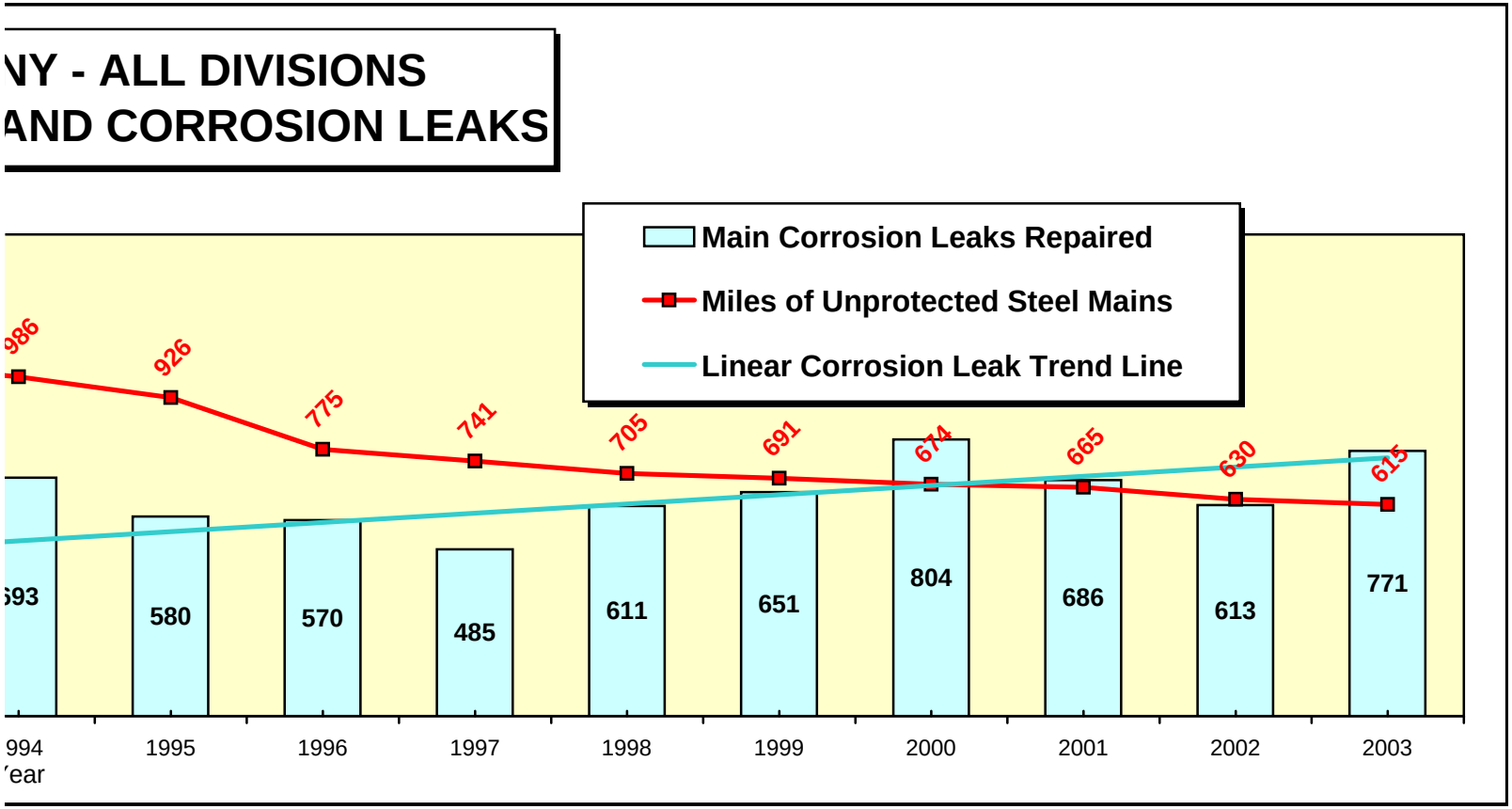
RESIDUAL OUTPUT

Observation	Predicted Corrosion Leaks Repaired of Eliminated	Residuals	Standard Residuals
1	187.35263	30.64736842	0.444692724
2	210.10877	43.89122807	0.636860872
3	232.86491	-69.86491228	-1.013738528
4	255.62105	-63.62105263	-0.923140245
5	278.37719	22.62280702	0.328256493
6	301.13333	-65.13333333	-0.945083409
7	323.88947	28.11052632	0.407883194
8	346.64561	-76.64561404	-1.11212638
9	369.40175	34.59824561	0.502019876
10	392.15789	168.8421053	2.449895687
11	414.91404	37.08596491	0.538116635
12	437.67018	-0.670175439	-0.009724233
13	460.42632	-67.42631579	-0.97835454
14	483.18246	-17.18245614	-0.249317107
15	505.9386	-29.93859649	-0.434408457
16	528.69474	106.3052632	1.542487316
17	551.45088	29.54912281	0.428757201
18	574.20702	-115.2070175	-1.6716516
19	596.96316	4.036842105	0.058574501

PROBABILITY OUTPUT

Percentile	Corrosion Leaks Repaired or Eliminated
2.6315789	163
7.8947368	192
13.157895	218
18.421053	236
23.684211	254
28.947368	270
34.210526	301
39.473684	352
44.736842	393
50	404
55.263158	437
60.526316	452
65.789474	459
71.052632	466
76.315789	476
81.578947	561
86.842105	581
92.105263	601
97.368421	635


BAY STATE GAS COMPANY -
UNPROTECTED STEEL MAINS AND
Miles of Unprotected Main, Number of Leaks
Year
y = 26.796x + 241.25
1290
1272
1254
1283
1236
1199
1145
1088
1028
986
339
358
250
258
386
364
440
334
482
693
0
200
400
600
800
1000
1200
1400
1985
1986
1987
1988
1989
1990
1991
1992
1993
1994


NY - ALL DIVISIONS
AND CORROSION LEAKS
Main Corrosion Leaks Repaired
Miles of Unprotected Steel Mains
Linear Corrosion Leak Trend Line
986
926
775
741
705
691
674
665
630
615
693
580
570
485
611
651
804
686
613
771
994
1995
1996
1997
1998
1999
2000
2001
2002
2003
Year

ALL BSG MAINS

Calendar Year	Unprotected Bare Steel	Unprotected Coated Steel	Cathodically Protected Bare Steel	Cathodically Protected Coated Steel	Unprotected Steel Mains	Corrosion Leaks Repaired or Eliminated
1985	636	654	0	1480	1290	339
1986	623	649	0	1500	1272	358
1987	615	639	0	1509	1254	250
1988	721	562	0	1477	1283	258
1989	700	536	0	1524	1236	386
1990	688	511	0	1558	1199	364
1991	677	468	0	1600	1145	440
1992	648	440	0	1650	1088	334
1993	638	390	0	1722	1028	482
1994	624	362	0	1738	986	693
1995	607	319	0	1781	926	580
1996	593	182	0	1925	775	570
1997	580	161	0	1950	741	485
1998	562	143	0	1976	705	611
1999	552	139	0	1985	691	651
2000	542	132	0	1993	674	804
2001	534	131	0	1995	665	686
2002	518	112	0	2011	630	613
2003	506	109	0	2024	615	771

ALL BSG			
Calendar Year	Data Year	Corrosion Leaks Repaired or Eliminated	Unprotected Steel Mains
1985	1	339	1290
1986	2	358	1272
1987	3	250	1254
1988	4	258	1283
1989	5	386	1236
1990	6	364	1199
1991	7	440	1145
1992	8	334	1088
1993	9	482	1028
1994	10	693	986
1995	11	580	926
1996	12	570	775
1997	13	485	741
1998	14	611	705
1999	15	651	691
2000	16	804	674
2001	17	686	665
2002	18	613	630
2003	19	771	615

SUMMARY OUTPUT

Regression Statistics	
Multiple R	0.882422271
R Square	0.778669064
Adjusted R Sc	0.765649597
Standard Erro	82.72475655
Observations	19

ANOVA

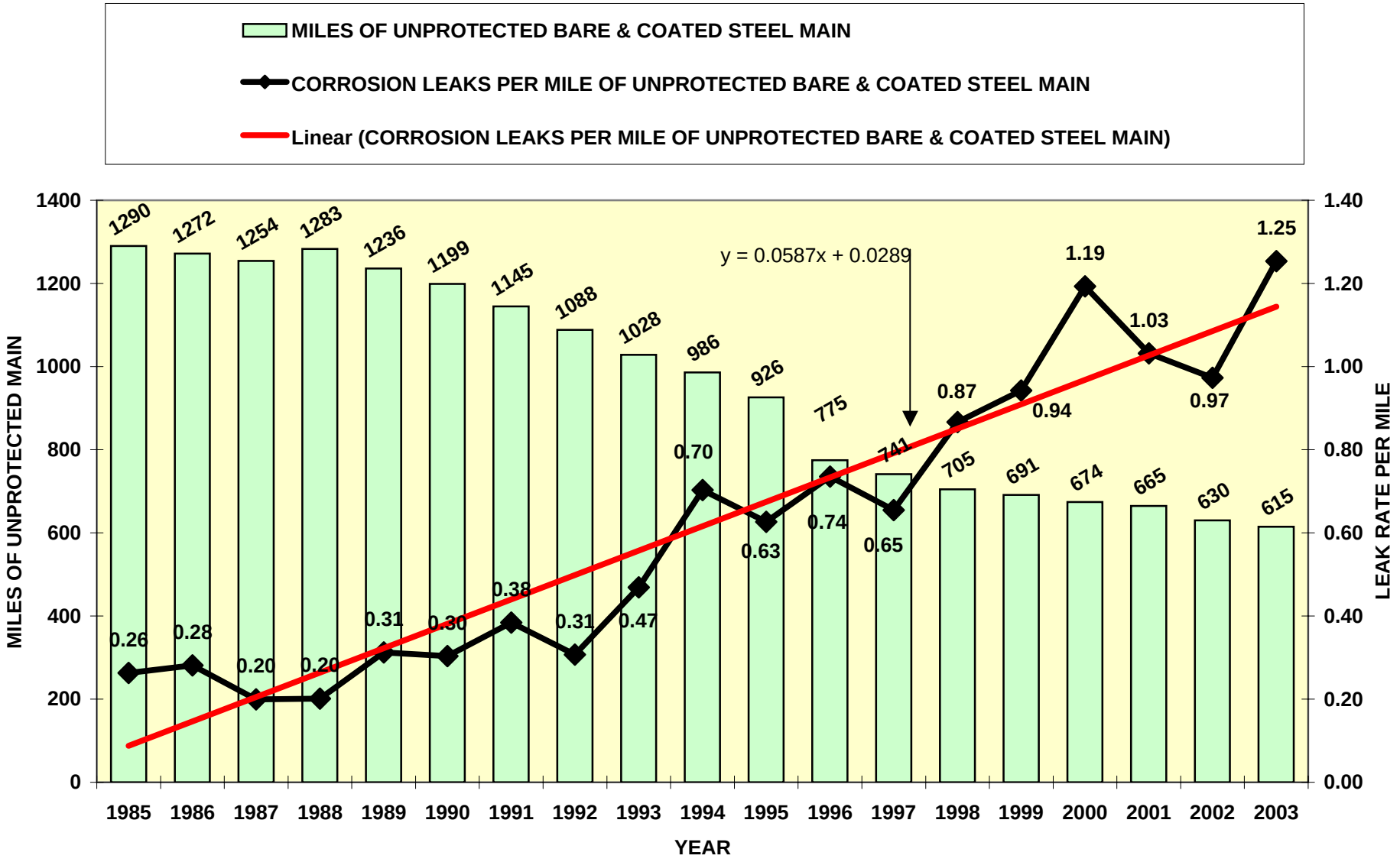
	df	*SS*	*MS*	*F*	*Significance F*
Regression	1	409289.61	409289.607	59.8081	5.7706E-07
Residual	17	116337.55	6843.385346		
Total	18	525627.16			

	Coefficients	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*	*Lower 95.0%*	*Upper 95.0%*
Intercept	241.245614	39.506608	6.106462302	1.2E-05	157.89384	324.597388	157.8938401	324.597388
Data Year	26.79649123	3.4649588	7.733567148	5.8E-07	19.4860571	34.1069254	19.48605705	34.1069254

RESIDUAL OUTPUT

Observation	*Predicted Corrosion Leaks Repaired or Eliminated*	*Residuals*	*Standard Residuals*
1	268.0421053	70.957895	0.882626609
2	294.8385965	63.161404	0.785648103
3	321.6350877	-71.63509	-0.891050034
4	348.4315789	-90.43158	-1.12485465
5	375.2280702	10.77193	0.133989205
6	402.0245614	-38.02456	-0.472977528
7	428.8210526	11.178947	0.139051989
8	455.6175439	-121.6175	-1.512768673
9	482.4140351	-0.414035	-0.005150074
10	509.2105263	183.78947	2.286108973
11	536.0070175	43.992982	0.54721715
12	562.8035088	7.1964912	0.089515264
13	589.6	-104.6	-1.301091916
14	616.3964912	-5.396491	-0.067125536
15	643.1929825	7.8070175	0.09710944
16	669.9894737	134.01053	1.666921726
17	696.7859649	-10.78596	-0.134163784
18	723.5824561	-110.5825	-1.375506117
19	750.3789474	20.621053	0.256499856

BAY STATE GAS - ALL DIVISIONS
MILES OF UNPROTECTED BARE & COATED STEEL MAIN AND CORROSION LEAK REPAIR RATE PER MILE



ALL BAY STATE DIVISIONS,																			
YEAR	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
CORROSION LEAKS	339	358	250	258	386	364	440	334	482	693	580	570	485	611	651	804	686	613	771
MILES OF UNPROTECTED BARE STEEL PIPE	636	623	615	721	700	688	677	648	638	624	607	593	580	562	552	542	534	518	506
MILES OF UNPROTECTED COATED STEEL MAIN	654	649	639	562	536	511	468	440	390	362	319	182	161	143	139	132	131	112	109
MILES OF UNPROTECTED BARE & COATED STEEL MAIN	1290	1272	1254	1283	1236	1199	1145	1088	1028	986	926	775	741	705	691	674	665	630	615
CORROSION LEAKS PER MILE OF UNPROTECTED BARE & COATED STEEL MAIN	0.26	0.28	0.20	0.20	0.31	0.30	0.38	0.31	0.47	0.70	0.63	0.74	0.65	0.87	0.94	1.19	1.03	0.97	1.25

Filename:DTE 18-23 (ppt slide 5).xls
Worksheet:DATA

]

Calendar Year	Data Year	CORROSION LEAKS PER MILE OF UNPROTECTED BARE & COATED STEEL MAIN
1985	1	0.262790698
1986	2	0.281446541
1987	3	0.199362041
1988	4	0.201091193
1989	5	0.312297735
1990	6	0.303586322
1991	7	0.384279476
1992	8	0.306985294
1993	9	0.468871595
1994	10	0.702839757
1995	11	0.626349892
1996	12	0.735483871
1997	13	0.654520918
1998	14	0.866666667
1999	15	0.94211288
2000	16	1.192878338
2001	17	1.031578947
2002	18	0.973015873
2003	19	1.253658537

SUMMARY OUTPUT

Regression Statistics	
Multiple R	0.950050027
R Square	0.902595054
Adjusted R Square	0.896865351
Standard Error	0.111640006
Observations	19

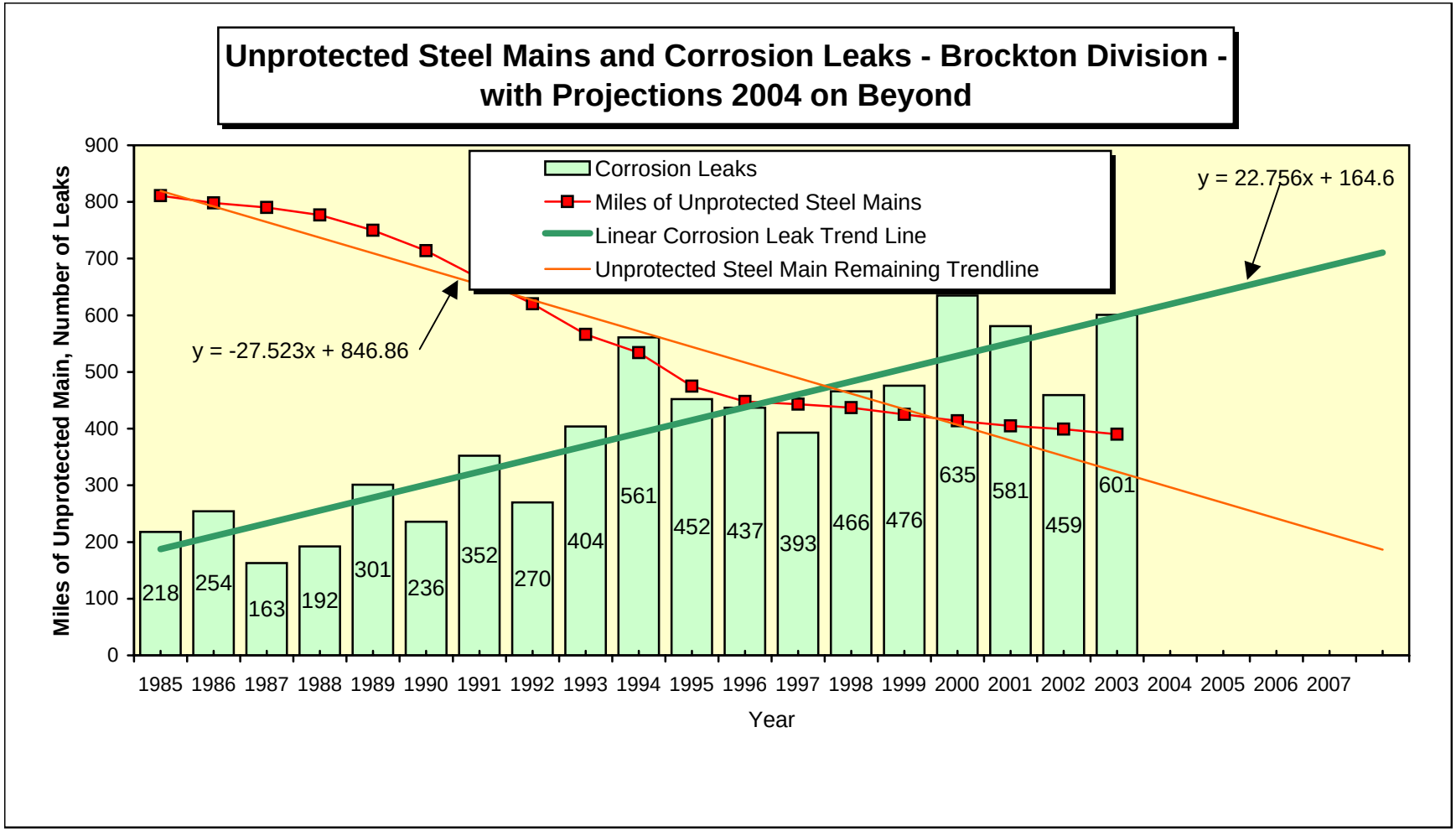
ANOVA

	df	*SS*	*MS*	*F*	*Significance F*
Regression	1	1.963362827	1.9633628	157.52912	5.04764E-10
Residual	17	0.211879347	0.0124635		
Total	18	2.175242173			

	Coefficients	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*	*Lower 95.0%*	*Upper 95.0%*
Intercept	0.028881516	0.053315575	0.5417088	0.5950485	-0.08360467	0.1413677	-0.0836047	0.1413677
Data Year	0.05868983	0.004676085	12.551061	5.048E-10	0.048824139	0.06855552	0.04882414	0.06855552

RESIDUAL OUTPUT

Observation	*Predicted CORROSION LEAKS PER MILE OF UNPROTECTED BARE & COATED STEEL MAIN*	*Residuals*	*Standard Residuals*
1	0.087571346	0.175219351	1.6150055
2	0.146261177	0.135185364	1.2460103
3	0.204951007	-0.005588966	-0.0515138
4	0.263640838	-0.062549645	-0.5765232
5	0.322330668	-0.010032933	-0.092474
6	0.381020498	-0.077434176	-0.7137147
7	0.439710329	-0.055430853	-0.5109089
8	0.498400159	-0.191414865	-1.7642804
9	0.557089989	-0.088218394	-0.8131133
10	0.61577982	0.087059937	0.8024358
11	0.67446965	-0.048119758	-0.4435222
12	0.73315948	0.002324391	0.021424
13	0.791849311	-0.137328393	-1.2657627
14	0.850539141	0.016127526	0.1486482
15	0.909228971	0.032883908	0.3030926
16	0.967918802	0.224959536	2.0734633
17	1.026608632	0.004970315	0.0458116
18	1.085298463	-0.11228259	-1.0349142
19	1.143988293	0.109670244	1.0108361


Unprotected Steel Mains and Corrosion Leaks - Brockton Division - with Projections 2004 on Beyond
Miles of Unprotected Main, Number of Leaks
Year
Corrosion Leaks
Miles of Unprotected Steel Mains
Linear Corrosion Leak Trend Line
Unprotected Steel Main Remaining Trendline
y = -27.523x + 846.86
y = 22.756x + 164.6
0
100
200
300
400
500
600
700
800
900
1985 1986 1987 1988 1989 1990 1991 1992 1993 1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007
218
254
163
192
301
236
352
270
404
561
452
437
393
466
476
635
581
459
601

BR mains

Year	Unprotected Bare Steel	Unprotected Coated Steel	Cathodically Protected Bare Steel	Cathodically Protected Coated Steel	Cor	Unprotected Steel Mains	Cor Leaks
1985	480	331	0	980	218	811	218
1986	470	328	0	990	254	798	254
1987	463	327	0	995	163	790	163
1988	453	324	0	1008	192	777	192
1989	447	303	0	1038	301	750	301
1990	437	277	0	1066	236	714	236
1991	429	236	0	1107	352	665	352
1992	419	201	0	1145	270	620	270
1993	412	154	0	1193	404	566	404
1994	404	130	0	1220	561	534	561
1995	389	86	0	1267	452	475	452
1996	378	70	0	1287	437	448	437
1997	370	73	0	1288	393	443	393
1998	357	80	0	1285	466	437	466
1999	346	79	0	1290	476	425	476
2000	338	76	0	1293	635	414	635
2001	331	74	0	1294	581	405	581
2002	327	72	0	1294	459	399	459
2003	320	70	0	1296	601	390	601

BR

Calendar Year	Data Year	Unprotected Steel Mains	Corrosion Leaks Repaired or Eliminated
1985	1	811	218
1986	2	798	254
1987	3	790	163
1988	4	777	192
1989	5	750	301
1990	6	714	236
1991	7	665	352
1992	8	620	270
1993	9	566	404
1994	10	534	561
1995	11	475	452
1996	12	448	437
1997	13	443	393
1998	14	437	466
1999	15	425	476
2000	16	414	635
2001	17	405	581
2002	18	399	459
2003	19	390	601

LEAK TREND
SUMMARY OUTPUT

Regression Statistics	
Multiple R	0.88057191
R Square	0.77540689
Adjusted R Square	0.76219553
Standard Error	70.9161186
Observations	19

ANOVA

	df	SS	MS	F	Significance F
Regression	1	295169.8965	295169.8965	58.692	6.55E-07
Residual	17	85494.62982	5029.095872		
Total	18	380664.5263			

	Coefficients	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*	*Lower 95.0%*	*Upper 95.0%*
Intercept	164.5964912	33.86719324	4.860057049	0.000147	93.14285957	236.050123	93.1428596	236.0501229
Data Year	22.75614035	2.970349342	7.661098992	6.55E-07	16.48924229	29.0230384	16.4892423	29.02303842

RESIDUAL OUTPUT

Observation	Predicted Corrosion Leaks Repaired or Eliminated	Residuals	Standard Residuals
1	187.352632	30.64736842	0.444692724
2	210.108772	43.89122807	0.636860872
3	232.864912	-69.8649123	-1.013738528
4	255.621053	-63.6210526	-0.923140245
5	278.377193	22.62280702	0.328256493
6	301.133333	-65.1333333	-0.945083409
7	323.889474	28.11052632	0.407883194
8	346.645614	-76.645614	-1.11212638
9	369.401754	34.59824561	0.502019876
10	392.157895	168.8421053	2.449895687
11	414.914035	37.08596491	0.538116635
12	437.670175	-0.67017544	-0.009724233
13	460.426316	-67.4263158	-0.97835454
14	483.182456	-17.1824561	-0.249317107
15	505.938597	-29.9385965	-0.434408457
16	528.694737	106.3052632	1.542487316
17	551.450877	29.54912281	0.428757201
18	574.207018	-115.207018	-1.6716516
19	596.963158	4.036842105	0.058574501

MAIN TREND
SUMMARY OUTPUT

Filename:DTE 18-23 (ppt slide 6).xls
Worksheet:STAT SUM

Regression Statistics	
Multiple R	0.96969184
R Square	0.94030227
Adjusted R Square	0.93679064
Standard Error	40.1560372
Observations	19

ANOVA

	df	SS	MS	F	Significance F
Regression	1	431777.7965	431777.7965	267.77	7.73E-12
Residual	17	27412.62456	1612.507327		
Total	18	459190.4211			

	Coefficients	*Standard Error*	*t Stat*	*P-value*	*Lower 95%*	*Upper 95%*	*Lower 95.0%*	*Upper 95.0%*
Intercept	846.8596491	19.17719555	44.15972331	5.54E-19	806.3992467	887.320052	806.399247	887.3200515
Data Year	-27.52280702	1.681951314	-16.36361694	7.73E-12	-31.07141906	-23.974195	-31.071419	-23.97419498

RESIDUAL OUTPUT

Observation	Predicted Unprotected Steel Mains	Residuals	Standard Residuals
1	819.336842	-8.33684211	-0.213630137
2	791.814035	6.185964912	0.158514281
3	764.291228	25.70877193	0.658782835
4	736.768421	40.23157895	1.030927254
5	709.245614	40.75438596	1.044324093
6	681.722807	32.27719298	0.827097489
7	654.2	10.8	0.276748133
8	626.677193	-6.67719298	-0.171101916
9	599.154386	-33.154386	-0.849575408
10	571.631579	-37.631579	-0.964302704
11	544.108772	-69.1087719	-1.770900331
12	516.585965	-68.5859649	-1.757503491
13	489.063158	-46.0631579	-1.180360456
14	461.540351	-24.5403509	-0.628842248
15	434.017544	-9.01754386	-0.231073002
16	406.494737	7.505263158	0.192321071
17	378.97193	26.02807018	0.666964798
18	351.449123	47.55087719	1.218483006
19	323.926316	66.07368421	1.693126733

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
NINETEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-19-1 Refer to Company's response to DTE 6-15. As requested in the original information request, provide evidence supporting and documenting the analyses and discussion that led the Company to the decision to switch insurance providers.

Response: AI Surplus, Kemper, Zurich (Bermuda) and Chubb Atlantic were removed at the 2002 renewal for the following reasons: 1) Market changes in terms & conditions; and 2) Coverage was placed with markets to maximize terrorism limits.

On February 7, 2003, Standard &Poor's Ratings Services lowered and withdrew its financial strength rating on Gerling America Insurance Co. (Gerling America). The downgrade to 'BBB-pi' from 'BBBpi' reflects the Feb. 3, 2003 downgrade of the ultimate parent company, Gerling Konzern Allgemeine Versicherungs (GKA), to 'BBB' from 'A-'. As a result, Gerling was replaced on the 2003 program due to financial rating downgrade.

Oil Casualty Insurance, Ltd., (OCIL) is an excess liability insurance company owned by the energy industry. In 2002, NiSource became a shareholder. The fact that OCIL's policyholders are also its shareholders creates a management style that emphasizes teamwork, open communications and consensus building. OCIL is a major provider of Excess General Liability insurance and is totally dedicated to servicing energy companies. Industry ownership ensures fair treatment and a hedge against an often-volatile commercial insurance market.

AEGIS Energy Syndicate 1225 was added to the program in 2004 following its formation. The syndicate formed by our industry mutual, AEGIS, and was created to help satisfy the expanding global insurance needs of AEGIS members and other energy companies. It is an independent underwriting entity but can collaborate with AEGIS to provide enhanced products.

OIL, a mutual insurance company dedicated to serving the needs of the energy industry, was added to the program replacing AXA, Global Risks and Vesta. OIL is owned by and operated for its shareholders, all of who are engaged in energy operations. The fact that OIL's policyholders are also its shareholders creates a management style, which emphasizes teamwork, open communications and consensus building. Industry ownership ensures fair treatment and a hedge against a frequently

volatile commercial insurance market. For 30 years, OIL has been providing a cost-effective catastrophe insurance facility that generates long-term financial value for its shareholders. OIL coverage and policy terms are tailored to the specific requirements and interests of the energy industry.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
NINETEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-19-2 Refer to Company's response to DTE 6-15. Explain how each of the considerations listed by the Company influence the Company's decision to switch insurance providers.

Response: The factors that NiSource uses when considering insurance placement changes include the list below. Decisions to change carriers are based upon several factors.

- New Market Entrants – New markets tend to be more aggressive in obtaining new business. If the financial condition of this market meets the minimum requirements of financial strength that the Company requires, the risk management department will take advantage of this aggressiveness, provided that the terms of coverage and costs are in line.

- Market Withdrawals – NiSource has no control over markets that leave the business. The risk management department will work with the brokers to find the best replacement available.

- Financial Stability and Size – Because of the nature of its business, NiSource requires large insurance limits on its various coverages. This requires a layering effect to reach the limits desired. It is imperative that the markets making up this program remain financially strong and stable to prevent a layer from collapsing. As mentioned above, NiSource requires a certain size company to bid on our programs. This goes hand in hand with the minimum financial strength required for our brokers in the market place.

- Coverage Form – NiSource constantly strives to obtain the best coverage available in every insurance product that it procures, just like any other major corporate insurance buyer. The market that provides the coverage is certainly looked at more favorable than others, provided the pricing remains competitive. In some cases, NiSource uses a manuscript policy form, where we provide the policy terms to the markets and they sign on if interested in providing a percentage of the coverage.

- Industry Experience – As a utility company, NiSource requires certain types of coverages specific to its industry. The Company tries to obtain the broadest environmental pollution coverage available. Utility exposures include both on and off shore facilities, etc. An insurer with the experience of dealing with utilities is, again, looked at favorably, especially in the claims handling area.

- Flexibility – An insurer must be willing to work with NiSource to provide coverage that might not be exactly as written in a "boiler plate" policy form. This willingness to be flexible is important when weighing the benefits of two or more competing insurance quotes.

- Underwriting and Claims Service – Experience in the underwriting area is important in dealing with a utility company with complex operations. Knowledge of our industry is imperative for the market to place a quote based upon understanding our business. Once the business is placed, it is also important for the market to provide knowledgeable claims service.

- Value and Pricing – Once all bids are received, the final decision is usually based upon the best product for the most competitive price. The best product includes all of the above individual considerations.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
NINETEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-19-4 Refer to Company's response to DTE 6-18. Respond to and provide the Department with a copy of AG 3-9.

Response: Attached please find a copy of Bay State's response to AG-3-9.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
THIRD SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: June 22, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-3-9 Please provide the workpapers, calculations, formulas, assumptions, sub account entries and supporting documentation used to determine the "Bay State Portion" percentages for each type of coverage shown on Exhibit BSG/JES-1, Workpaper JES-6, page 17, Column (3).

Response: The actuarial firm, Milliman USA, Inc, develops the allocation methodology and calculations. The allocations were derived by assigning 20% weight to loss experience and 80% to exposure. The exposure basis is as follows:

- Primary & Excess Liability – revenue - see Attachment AG-3-9 (A), Page 1
- Workers Compensation – payroll - see Attachment AG-3-9 (A), Page 2
- Auto Liability – number of autos - see Attachment AG-3-9 (A), Page 3
- Primary and Excess Property – property value - see Attachment AG-3-9 (A), Page 4
- SIR Buyout Liability – number of claims incurred by each company see Attachment AG-3-9 (A), Page 5
- Crime – employees - see Attachment AG-3-9 (A), Page 6
- D&O and Fiduciary – historic corporate billing - see Attachment AG-3-9 (A), Page 7

Attachment AG-3-9 (A) consisting of 7 pages contains the support for the percentage allocation as outlined above. Each item above is cross referenced to the appropriate page of Attachment AG-3-9.

Attachment AG-3-9 (B) also enclosed is a revised BSG/JES-1, Workpaper JES-6, Page 17 correcting the allocation of Primary & Excess Liability Insurance. The allocation percentage included in the original filing was 7.60%. The percentage should have been 6.4%. The difference is a reduction in insurance cost of $133,699. This amount will be corrected when Bay State receives its new insurance premium effective July 2005 for the period July 2005 through June 2006.

Attachment AG-3-9(A)
Page 1 of 7

NiSource Insurance Corporation, Ltd.
General Liability

Selected Distribution by Subsidiary

(1)	(2)	(3)	(4)	(5)	(6)
Subsidiary	Expected Loss & ALAE	Distribution of (2)	2003 Revenue	Distribution of (4)	20 / 80 Weighted Distribution
Bay State Gas Company	347,743	5.09%	458,578	6.72%	6.40%
Columbia Atlantic Trading Corporation	0	0.00%	0	0.00%	0.00%
Columbia Energy Group Capital Corp	0	0.00%	0	0.00%	0.00%
Columbia Gas of KY	50,092	0.73%	146,861	2.15%	1.87%
Columbia Gas of MD	5,844	0.09%	52,995	0.78%	0.64%
Columbia Gas of OH	787,572	11.53%	1,364,745	20.01%	18.31%
Columbia Gas of PA	1,105,574	16.19%	539,077	7.90%	9.56%
Columbia Gas of VA	55,588	0.81%	290,076	4.25%	3.56%
Columbia Gas Transmission	506,940	7.42%	695,260	10.19%	9.64%
Columbia Gulf Transmission	596,970	8.74%	135,397	1.98%	3.34%
Columbia Network Services Corporation	0	0.00%	838	0.01%	0.01%
Columbia Pipeline Company	0	0.00%	0	0.00%	0.00%
Columbia Service Partners	0	0.00%	0	0.00%	0.00%
Columbia Transmission Communications	0	0.00%	0	0.00%	0.00%
Crossroads Pipeline Company	0	0.00%	3,253	0.05%	0.04%
Granite State	0	0.00%	19,616	0.29%	0.23%
Kokomo Gas	4,416	0.06%	55,908	0.82%	0.67%
NI Energy Services	0	0.00%	0	0.00%	0.00%
NIPSCO - Electric Distribution	0	0.00%	1,091,418	16.00%	12.80%
NIPSCO - Electric Merchant	717,600	10.51%	0	0.00%	2.10%
NIPSCO - Gas Distribution	2,599,450	38.06%	996,924	14.61%	19.30%
NiSource Corporate Services Co	0	0.00%	277,807	4.07%	3.26%
NiSource Development	0	0.00%	8,005	0.12%	0.09%
NiSource Energy Technologies	0	0.00%	0	0.00%	0.00%
NiSource Finance Company	0	0.00%	0	0.00%	0.00%
NiSource Inc.	0	0.00%	0	0.00%	0.00%
Northern Indiana Fuel	12,012	0.18%	71,698	1.05%	0.88%
Northern Utilities - Maine	30,392	0.44%	57,336	0.84%	0.76%
Northern Utilities - New Hampshire	9,613	0.14%	57,336	0.84%	0.70%
PEI Holdings	0	0.00%	24,195	0.35%	0.28%
Energy USA Propane	0	0.00%	425,057	6.23%	4.99%
NiSource Retail Services	0	0.00%	0	0.00%	0.00%
Columbia Energy Group	0	0.00%	0	0.00%	0.00%
Columbia Energy Services Corp	0	0.00%	37,632	0.55%	0.44%
NiSource Insurance Company Ltd	0	0.00%	11,232	0.16%	0.13%
Columbia Finance Corporation	0	0.00%	0	0.00%	0.00%
NiSource Capital Markets	0	0.00%	0	0.00%	0.00%
Total	6,829,805	100.00%	6,821,244	100.00%	100.00%

Notes:
(2): See Exhibit 12, Sheet 2
(4): Provided by Strategic Risk Solutions on behalf of NiSource Insurance Corporation, L
(6): = 20% x (3) + 80% x (5)
(7): = 30% x (3) + 70% x (5)

Attachment AG-3-9(A)
Page 2 of 7

NiSource Insurance Corporation, Ltd.
Workers Compensation

Selected Distribution by Subsidiary

(1)	(2)	(3)	(4)	(5)	(6)
Subsidiary	Expected Loss & ALAE	Distribution of (2)	2004 Payroll	Distribution of (4)	20 / 80 Weighted Distribution
Bay State Gas Company	647,062	11.78%	34,236,087	6.36%	7.44%
Columbia Atlantic Trading Corporation	0	0.00%	0	0.00%	0.00%
Columbia Energy Group Capital Corp	0	0.00%	0	0.00%	0.00%
Columbia Gas of KY	235,070	4.28%	9,960,575	1.85%	2.34%
Columbia Gas of MD	16,881	0.31%	2,722,669	0.51%	0.47%
Columbia Gas of OH	1,551,345	28.23%	69,880,414	12.98%	16.03%
Columbia Gas of PA	927,665	16.88%	35,679,410	6.63%	8.68%
Columbia Gas of VA	147,475	2.68%	14,317,969	2.66%	2.66%
Columbia Gas Transmission	577,795	10.51%	86,238,110	16.02%	14.92%
Columbia Gulf Transmission	85,159	1.55%	17,379,304	3.23%	2.89%
Columbia Network Services Corporation	0	0.00%	161,776	0.03%	0.02%
Columbia Pipeline Company	0	0.00%	0	0.00%	0.00%
Columbia Service Partners	0	0.00%	0	0.00%	0.00%
Columbia Transmission Communications	0	0.00%	0	0.00%	0.00%
Crossroads Pipeline Company	0	0.00%	0	0.00%	0.00%
Granite State	612	0.01%	339,769	0.06%	0.05%
Kokomo Gas	23,531	0.43%	2,941,324	0.55%	0.52%
NI Energy Services	0	0.00%	0	0.00%	0.00%
NIPSCO - Electric Distribution	462,419	8.42%	69,017,802	12.82%	11.94%
NIPSCO - Electric Merchant	210,921	3.84%	31,480,792	5.85%	5.44%
NIPSCO - Gas Distribution	346,871	6.31%	51,771,803	9.62%	8.95%
NiSource Corporate Services Co	184,757	3.36%	102,642,879	19.06%	15.92%
NiSource Development	0	0.00%	0	0.00%	0.00%
NiSource Energy Technologies	972	0.02%	540,034	0.10%	0.08%
NiSource Finance Company	0	0.00%	0	0.00%	0.00%
NiSource Inc.	0	0.00%	0	0.00%	0.00%
Northern Indiana Fuel	276	0.01%	2,764,430	0.51%	0.41%
Northern Utilities - Maine	50,669	0.92%	1,639,759	0.30%	0.43%
Northern Utilities - New Hampshire	23,458	0.43%	3,554,295	0.66%	0.61%
PEI Holdings	839	0.02%	466,235	0.09%	0.07%
Energy USA Propane	0	0.00%	0	0.00%	0.00%
NiSource Retail Services	1,272	0.02%	706,531	0.13%	0.11%
Columbia Energy Group	0	0.00%	0	0.00%	0.00%
Columbia Energy Services Corp	0	0.00%	0	0.00%	0.00%
NiSource Insurance Company Ltd	0	0.00%	0	0.00%	0.00%
Columbia Finance Corporation	0	0.00%	0	0.00%	0.00%
NiSource Capital Markets	0	0.00%	0	0.00%	0.00%
Total	5,495,049	100.00%	538,441,966	100.00%	100.00%

Notes:
(2): See Exhibit 14, Sheet 2
(4): See Exhibit 14, Sheet 4
(6): = 20% x (3) + 80% x (5)
(7): = 30% x (3) + 70% x (5)

Attachment AG-3-9(A)
Page 3 of 7

NiSource Insurance Corporation, Ltd.
Auto Liability

Selected Distribution by Subsidiary

	(1)	(2)	(3)	(4)	(5)	(6)
	Subsidiary	Expected Loss & ALAE	Distribution of (2)	2004 Vehicles	Distribution of (4)	20 / 80 Weighted Distribution
	Bay State Gas Company	119,136	9.83%	438	7.27%	7.79%
	Columbia Atlantic Trading Corporation	0	0.00%	0	0.00%	0.00%
	Columbia Energy Group Capital Corp	0	0.00%	0	0.00%	0.00%
	Columbia Gas of KY	28,428	2.35%	138	2.29%	2.30%
	Columbia Gas of MD	4,796	0.40%	44	0.73%	0.66%
	Columbia Gas of OH	243,513	20.10%	933	15.49%	16.41%
	Columbia Gas of PA	143,397	11.84%	423	7.02%	7.99%
	Columbia Gas of VA	73,984	6.11%	272	4.52%	4.83%
	Columbia Gas Transmission	461,736	38.12%	1,089	18.08%	22.09%
	Columbia Gulf Transmission	5,928	0.49%	104	1.73%	1.48%
	Columbia Network Services Corporation	0	0.00%	0	0.00%	0.00%
	Columbia Pipeline Company	0	0.00%	0	0.00%	0.00%
	Columbia Service Partners	0	0.00%	0	0.00%	0.00%
	Columbia Transmission Communications	0	0.00%	0	0.00%	0.00%
	Crossroads Pipeline Company	0	0.00%	0	0.00%	0.00%
	Granite State	0	0.00%	10	0.17%	0.13%
	Kokomo Gas	0	0.00%	40	0.66%	0.53%
	NI Energy Services	0	0.00%	0	0.00%	0.00%
	NIPSCO - Electric Distribution	46,848	3.87%	1,143	18.97%	15.95%
	NIPSCO - Electric Merchant	1,647	0.14%	40	0.67%	0.56%
	NIPSCO - Gas Distribution	42,566	3.51%	1,038	17.24%	14.49%
	NiSource Corporate Services Co	0	0.00%	125	2.08%	1.66%
	NiSource Development	0	0.00%	2	0.03%	0.03%
	NiSource Energy Technologies	0	0.00%	0	0.00%	0.00%
	NiSource Finance Company	0	0.00%	0	0.00%	0.00%
	NiSource Inc.	0	0.00%	0	0.00%	0.00%
	Northern Indiana Fuel	2,538	0.21%	54	0.90%	0.76%
	Northern Utilities - Maine	36,905	3.05%	55	0.91%	1.34%
	Northern Utilities - New Hampshire	0	0.00%	70	1.16%	0.93%
	PEI Holdings	0	0.00%	4	0.07%	0.05%
	Energy USA Propane	0	0.00%	0	0.00%	0.00%
	NiSource Retail Services	0	0.00%	0	0.00%	0.00%
	Columbia Energy Group	0	0.00%	0	0.00%	0.00%
	Columbia Energy Services Corp	0	0.00%	0	0.00%	0.00%
	NiSource Insurance Company Ltd	0	0.00%	0	0.00%	0.00%
	Columbia Finance Corporation	0	0.00%	0	0.00%	0.00%
	NiSource Capital Markets	0	0.00%	0	0.00%	0.00%
	Total	1,211,422	100.00%	6,022	100.00%	100.00%

Notes:
(2): See Exhibit 12, Sheet 2
(4): See Exhibit 12, Sheet 4
(6): = 20% x (3) + 80% x (5)
(7): = 30% x (3) + 70% x (5)

Attachment AG-3-9(A)
Page 4 of 7

NiSource Insurance Corporation, Ltd.
Property

Selected Distribution by Subsidiary

(1)	(2)	(3)	(4)	(5)	(6)
Subsidiary	Expected Loss & ALAE	Distribution of (2)	2004 Excess Premium (000s)	Distribution of (4)	20 / 80 Weighted Distribution
Bay State Gas Company	65,985	1.38%	73	0.87%	0.97%
Columbia Atlantic Trading Corporation	0	0.00%	0	0.00%	0.00%
Columbia Energy Group Capital Corp	0	0.00%	0	0.00%	0.00%
Columbia Gas of KY	16,326	0.34%	11	0.13%	0.17%
Columbia Gas of MD	6,172	0.13%	6	0.07%	0.08%
Columbia Gas of OH	191,178	4.00%	148	1.77%	2.21%
Columbia Gas of PA	52,343	1.10%	42	0.50%	0.62%
Columbia Gas of VA	65,844	1.38%	22	0.26%	0.48%
Columbia Gas Transmission	610,511	12.78%	838	9.97%	10.53%
Columbia Gulf Transmission	1,592,497	33.33%	1,348	16.05%	19.51%
Columbia Network Services Corporation	0	0.00%	0	0.00%	0.00%
Columbia Pipeline Company	0	0.00%	0	0.00%	0.00%
Columbia Service Partners	0	0.00%	0	0.00%	0.00%
Columbia Transmission Communications	0	0.00%	0	0.00%	0.00%
Crossroads Pipeline Company	4,057	0.08%	6	0.08%	0.08%
Granite State	1,434	0.03%	4	0.05%	0.05%
Kokomo Gas	3,845	0.08%	4	0.05%	0.06%
NI Energy Services	0	0.00%	0	0.00%	0.00%
NIPSCO - Electric Distribution	183,006	3.83%	740	8.81%	7.82%
NIPSCO - Electric Merchant	1,688,547	35.34%	4,079	48.56%	45.92%
NIPSCO - Gas Distribution	99,471	2.08%	110	1.31%	1.46%
NiSource Corporate Services Co	5,869	0.12%	10	0.12%	0.12%
NiSource Development	2,375	0.05%	14	0.17%	0.15%
NiSource Energy Technologies	0	0.00%	0	0.00%	0.00%
NiSource Finance Company	0	0.00%	0	0.00%	0.00%
NiSource Inc.	0	0.00%	0	0.00%	0.00%
Northern Indiana Fuel	4,580	0.10%	5	0.06%	0.07%
Northern Utilities - Maine	6,823	0.14%	5	0.06%	0.08%
Northern Utilities - New Hampshire	6,474	0.14%	6	0.07%	0.09%
PEI Holdings	168,095	3.52%	919	10.94%	9.46%
Energy USA Propane	2,631	0.06%	8	0.09%	0.08%
NiSource Retail Services	0	0.00%	0	0.00%	0.00%
Columbia Energy Group	0	0.00%	0	0.00%	0.00%
Columbia Energy Services Corp	0	0.00%	0	0.00%	0.00%
NiSource Insurance Company Ltd	0	0.00%	0	0.00%	0.00%
Columbia Finance Corporation	0	0.00%	0	0.00%	0.00%
NiSource Capital Markets	0	0.00%	0	0.00%	0.00%
Total	4,778,063	100.00%	8,399	100.00%	100.00%

Notes:
(2): See Exhibit 12, Sheet 2
(4): Provided by Strategic Risk Solutions on behalf of NiSource Insurance Corporation, L
(6): = 20% x (3) + 80% x (5)
(7): = 30% x (3) + 70% x (5)

NiSource, Inc.
SIR Buydown Allocations

Subsidiary	Allocation
Bay State Gas Company	4.52%
Columbia Energy Group Capital Corp	0.08%
Columbia Energy Services Corporation	0.00%
Columbia Gas of Kentucky	0.93%
Columbia Gas of Maryland	0.08%
Columbia Gas of Ohio	19.49%
Columbia Gas of Pennsylvania	7.49%
Columbia Gas of Virginia	0.92%
Columbia Gas Transmission Corporation	10.80%
Columbia Gulf Transmission Company	3.85%
Columbia LNG Corporation	0.02%
Columbia Remainder Corporation	0.01%
Columbia Service Partners	0.18%
Columbia Transmission Communication	0.10%
EnerTek Partners, L.P.	0.07%
Entertek Partners, L.P.	0.00%
IWC Resources Corporation	0.08%
MS-NiSource Corporate Services	0.54%
NiSource Corporate Services Co	1.42%
Northern Indiana Fuel Light	0.42%
Northern Indiana Public Service Company	48.20%
Northern Utilities Maine	0.00%
Northern Utilities New Hampshire	0.75%
Portside Energy Corporation (National Steel)	0.00%
Unknown Location	0.04%
Grand Total	100.00%

NiSource, Inc.
Special Crime

Company	Number of Employees	Percent
Bay State Gas Company Total	533	6.43%
CNS Microwave Inc Total	2	0.02%
Columbia Gas of Kentucky Inc Total	173	2.09%
Columbia Gas of Maryland Inc Total	45	0.54%
Columbia Gas of Ohio Inc Total	1,151	13.89%
Columbia Gas of Pennsylvania Total	598	7.22%
Columbia Gas of Virginia Inc Total	209	2.52%
Columbia Gas Transmission Corp Total	1,237	14.93%
Columbia Gulf Transmission Co Total	244	2.94%
Columbia Natural Resources Inc Total	0	0.00%
Columbia Service Partners Inc. Total	0	0.00%
Columbia Trans Communications Total	0	0.00%
EnergyUSA TPC Corp Total	26	0.31%
Granite State Gas Transmission Total	5	0.06%
Hawg Hauling & Disposal Inc Total	0	0.00%
Kokomo Gas And Fuel Company Total	58	0.70%
NiSource Corporate Services Co Total	1,393	16.81%
NiSource Energy Tech Inc Total	7	0.08%
Northern Ind Public Service Co Total	2,458	29.66%
Northern Indiana Fuel & Light Total	53	0.64%
Northern Indiana Trading Co Total	2	0.02%
Northern Utilities, Inc Total	89	1.07%
Primary Energy Inc. Total	3	0.04%
Grand Total	**8,286**	**100.00%**

NiSource, Inc.
D&O Fiduciary

Company	Percent
Bay State Gas Company Total	8.73%
Columbia Energy Group-Parent Company	1.87%
Columbia Gulf Transmission Co Total	3.37%
Columbia Energy Services Corporation	0.16%
TPC	0.46%
Columbia Network Services Corporation	0.03%
Columbia Insurance Company	0.02%
Columbia Gas of Kentucky Inc Total	2.76%
Columbia Gas of Ohio Inc Total	18.05%
Columbia Gas of Maryland Inc Total	0.99%
Columbia Gas of Pennsylvania Total	7.66%
Columbia Gas of Virginia Inc Total	4.41%
NiSource Crossroads Pipeline Company	0.12%
Columbia Deepwater	0.01%
Columbia Gas Transmission Corp Total	15.43%
Columbia Atlantic Trading Corporation	0.01%
NiSource Inc.	9.44%
Northern Ind Public Service Co Total	19.97%
NiSource Development Company	0.87%
NiSource Capital Markets	0.02%
NiSource Energy Services	0.88%
Kokomo Gas And Fuel Company Total	0.17%
Northern Indiana Fuel & Light Total	0.19%
Energy USA, Inc.	0.85%
Primary Energy Inc. Total	1.19%
NiSource Retail Services	0.23%
Granite State Gas Transmission Total	0.16%
NiSource Financial Company	0.09%
NiSource Energy Technology	0.14%
Northern Utility - Maine	0.79%
Northern Utility - New Hampshire	0.93%
Grand Total	100.00%

BAY STATE GAS COMPANY PROPERTY AND LIABILITY INSURANCE PREMIUM EXPENSE

Line No.	Type of Coverage 2004-2005 Policy Year Combined (1)	Premium (2) $	Revised Bay State Portion (3)	Bay State Premium (4) $
1	**Primary Liability**			
2	AEGIS (NICL)	2,465,000	6.40%	157,760
3	**Excess General Liability**			
4	Park Bermuda Limited	225,000	6.40%	14,400
5	Park Bermuda Limited	1,301,020	6.40%	83,265
6	Agnew Higgins Pickering	200,000	6.40%	12,800
7	Agnew Higgins Pickering	989,000	6.40%	63,296
8	AEGIS	122,500	6.40%	7,840
9	AEGIS	2,503,621	6.40%	160,232
10	EIM	912,688	6.40%	58,412
11	MSW (Incl Service Fee)	2,350,750	6.40%	150,448
12	EIB	72,107	6.40%	4,615
13	**Total Excess General Liability**	8,676,686		555,308
14	**Workers Compensation**			
15	AEGIS (NICL)	6,589,752	7.40%	487,642
16	McGriff, Seibels & Williams	2,186,821	7.40%	161,825
17	AEGIS	325,000	7.40%	24,050
18	**Total Workers Compensation**	9,101,573		673,516
19	**Auto Liability**			
20	AEGIS (NICL)	435,000	7.80%	33,930
21	AEGIS	441,816	7.80%	34,462
22	**Total Auto Liability**	876,816		68,392
23	**SIR Buyout Liability**	4,229,545	4.52%	191,175
24	**Property (Primary)**			
25	AEGIS (NICL)	3,295,284	0.98%	32,294
26	**Property (Excess)**			
27	OIL Ltd (1st quarter)	97,243	0.98%	953
28	OIL Ltd (2nd quarter)	102,110	0.98%	1,001
29	OIL Ltd (3rd quarter) Estimated	97,243	0.98%	953
30	OIL Ltd (4th quarter) Estimated	102,110	0.98%	1,001
31	Park Bermuda Limited	1,037,916	0.98%	10,172
32	GARD AS Energy	92,870	0.98%	910
33	AEGIS	234,525	0.98%	2,298
34	EIM	133,995	0.98%	1,313
35	JLT Risk Solutions	4,249,488	0.98%	41,645
36	**Property (Engineering Fees)**			
37	Zurich Services Corp.	224,040	0.98%	2,196
38	AON (1st installment of 4)	99,000	1.79%	1,772
39	AON (2nd installment of 4)	26,000	1.79%	465
40	AON (3rd installment of 4)	25,000	1.79%	448
41	AON (4th installment of 4)	25,000	1.79%	448
42	Total Property	9,841,824		97,869
43	**Directors & Officers Liability**			
44	EIM (Energy Insurance Mutual)	1,417,850	8.73%	123,778
45	Park Bermuda (Incl Fiduciary)	1,111,200	8.73%	97,008
46	McGriff, Seibels & Williams (Incl. Fiduciary & Crime)	3,079,900	8.73%	268,875
47	**Total Directors & Officers Liability**	5,608,950		489,661
48	**Fiduciary Liability**			
49	EIM (Energy Insurance Mutual)	203,568	8.73%	17,771
50	**Commercial Crime (Included In D&O)**			
51	**Special Crime**			
52	McGriff, Seibels & Williams	19,980	6.43%	1,285
53	**Bonds**			
54	Town of Walpole Bond	585	100.00%	585
55	Town of Canton Bond	85	100.00%	85
56	Town of Stoughton Bond	85	100.00%	85
57	Town of Duxbury	85	100.00%	85
58	**Total Bonds**	840		840
59	**Total 2004-2005 Premiums Combined**	**41,024,782**		**2,253,578**
60	**Per Filing Exh. BSG/JES-1, Schedule JES - 6 Page 5 of 20**			**2,387,277**
61	**Difference**			**133,699**

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
NINETEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-19-5 Refer to Company's response to DTE 6-20. Provide a copy of the Corporate Reimbursement Policy.

Response: Please see Attachment DTE-19-5 (Confidential), "NiSource Excess Indemnity Policy, 04-05". For the reasons set forth in Bay State's Motion for Protective Treatment relative to Insurance Policies, see Motion filed June 29, 2005 for policies provided in response to DTE-6-14, Bay State deems Attachment DTE-19-15 (Confidential) to be confidential. It is filed in single copy with the Hearing Officer. Any other party may seek access to this information following the negotiation of a mutually agreeable confidentiality agreement.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
NINETEENTH SET OF INFORMATION REQUESTS FROM THE D.T.E.
D. T. E. 05-27

Date: June 29, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-19-6 Refer to Company's response to DTE 6-20. Provide a table with the premiums paid for the 2001/2002, 2002/2003, 2003/2004, and 2004/2005 policy years.

Response: Please refer to Table DTE-19-6 below.

Table DTE-19-6: Premiums Paid

BSG's 2001/2002 Premium	$	0
BSG's 2002/2003 Premium	$	187,193.00
BSG's 2003/2004 Premium	$	229,869.00
BSG's 2004/2005 Premium	$	185,875.00

The "premiums paid" are reflected in the table provided by Bay State in response to DTE 6-20 under the heading "Cost to Buy Down Deductible."

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Date: June 29, 2005

Responsible: Paul R. Moul, Consultant (ROE)

DTE-19-9 Refer to Company's response to DTE 13-25. As the original question requests, provide evidence documenting the analyses and discussion related to the approval noted in the Company's response.

Response: The evidence documenting the analyses is contained in the orders of the Pennsylvania Public Utility Commission. An excerpt of those orders that contain the analyses can be found in the attachments to the response to Information Request DTE 13-24.

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Date: June 29, 2005

Responsible: Paul R. Moul, Consultant (ROE)

DTE-19-10 Refer to Company's response to DTE 13-25. Are the Pennsylvania and Connecticut decisions listed in the information request and the Company's response to the information request the only such decisions known of by the Company? If not, please list other decisions, orders, etc. ruling similarly. Provide the supporting documentation.

Response: Yes, although some state commissions have expressed reservations over the DCF model in public utility ratesetting.

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Responsible: Paul R. Moul, Consultant (ROE)

DTE-19-11 Refer to Company's response to DTE 13-26. Please provide a copy of Attachment DTE 13-26 in Microsoft Excel format with formulas and links contained in cells.

Response: The requested spreadsheet in Microsoft Excel format is attached as Attachment DTE-19-11, provided in electronic disk (CD) format.

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RESPONSE OF BAY STATE GAS COMPANY TO THE
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Date: June 29, 2005

Responsible: Paul R. Moul, Consultant (ROE)

DTE-21-2 Refer to Exhs. BSG/LRK-1, at 2 and BSG/SHB-1, at 11. Please describe how the five-year term of the proposed PBR Plan and the Company's return on equity are related. Include a discussion of whether an extension of the term by one-year increments or the implementation of a ten-year PBR Plan would affect the Company's required return on equity. Provide illustrations to support your answer.

Response: The models used by Mr. Moul to measure the cost of equity only partially address the features of the Company's proposed PBR Plan. As a preliminary matter, there is more risk associated with a multi-year rate plan, such as a PBR, as compared to a traditional single-year rate case. The additional risk associated with a multi-year rate plan is revealed, in part, by the yield curve, which shows that interest rates are progressively higher as maturities are lengthened -- as in the case of a positive yield curve. (Flat or negative yield curves are atypical for the majority of the business cycle.) A demonstration of the relative yields is shown below:

Yields for Treasury Constant Maturities
Yearly for 2000-2004

Years	1-Year	2-Year	3-Year	5-Year	7-Year	10-Year	20-Year
2000	6.11%	6.26%	6.22%	6.16%	6.20%	6.03%	6.23%
2001	3.49%	3.83%	4.09%	4.56%	4.88%	5.02%	5.63%
2002	2.00%	2.64%	3.10%	3.82%	4.30%	4.61%	5.43%
2003	1.24%	1.65%	2.11%	2.97%	3.52%	4.02%	4.96%
2004	1.89%	2.38%	2.78%	3.43%	3.87%	4.27%	5.05%
Five-Year Average	2.95%	3.35%	3.66%	4.19%	4.55%	4.79%	5.46%

Source: Federal Reserve statistical release H.15

The difference in returns across the yield curve provide the compensation required by investors for the additional uncertainty as time horizons are extended.

One of the models employed in Mr. Moul's analysis included the DCF. Here, the DCF returns were measured with the Gas Group of five companies, none of which have PBR plans similar to the one proposed by Bay State. Hence, the returns from the DCF model for the Gas Group are reflective of traditional single year rate plans, and would require some adjustment to those returns to make them applicable to the Bay State PBR proposal. While the yield curve difference of 1.24% (4.19%-2.95%) between a one-year return and a five-year return would provide a guide, the actual adjustment would be greater because the cost of equity exceeds the risk-free rate of return shown by Treasury yields.

As to the Risk Premium and CAPM analysis contained in Mr. Moul's testimony, he did provide some recognition of the Company's proposed PBR plan. Here, Mr. Moul used forecasts of corporate bond yields and Treasury bond yields that were reflective of interest rates expected to prevail during the effective period of the PBR proposal.

As to the issue of extending the PBR plan beyond the five-year proposal, the yield curve data shown above would provide some guidance of the additional return necessary to compensate for the additional risk associated with an extension. Again, the adjustment would exceed the difference in yields alone, because the cost of equity exceeds the return on a risk-free rate of return.

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Date: June 29, 2005

Responsible: Stephen H. Bryant, President

DTE-21-3 Refer to Exhs. BSG/LRK-1, at 2 and BSG/SHB-1, at 11. Please discuss whether, how, and to what extent a rejection or modification of the PBR plan proposed by Bay State (i.e., no PBR, ten year term, etc.) will affect the Company's rate case filing in this proceeding.

Response: As it is assumed that, if the Company's PBR plan is rejected or modified by the Department in this proceeding, the rejection or modification will be included in the Department's final order at the end of this proceeding and, therefore, will have no impact on the Company's filing. A modification or rejection of the Company's PBR proposal certainly could impact the timing of future proceedings, such as influencing the timing of the next base rate case filed by the Company.

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Date: June 29, 2005

Responsible: Stephen H. Bryant, President

DTE-21-6 Refer to the Company's response to the Department's information request DTE 4-48. Please explain the reasons why "rather than notifying the Department each year of its intention of continuing the Plan, it is proposing to notify the Department of discontinuing the Plan by virtue of filing with the Department the Company's intent to file for a general rate increase."

Response: The basis for the Company's opinion on whether to continue or not continue with the Plan in each year following the initial five-year term would be the Company's financial performance in the previous year. The Company would evaluate performance after the financial close of a calendar year, and if earnings had eroded to the point where the Plan no longer provided a sufficient level of earnings, the Company would notify the Department of the need to file for a base rate increase. The Company certainly could also notify the Department in each year that it determined that a continuation of the Plan for another year would likely generate sufficient earnings to avoid the need to request a base rate increase.

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Date: June 29, 2005

Responsible: Stephen H. Bryant, President

DTE-21-7 Refer to Exhs. BSG/LRK-1, at 2 and BSG/SHB-1, at 11. Please discuss how the Company's proposed PBR Plan is consistent with G.L. c. 164, § 1E(b).

Response: Although I am not an attorney, since the PBR Plan does not address staffing levels, the PBR is certainly not inconsistent with G.L. c. 164, §1E(b).

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Date: June 29, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

DTE-21-8 Refer to Exh. BSG/JAF-1, at 36. If the indirect GAF includes on-system LNG and propane plants, why are the operating and maintenance expenses and the depreciation expense on these assets not included in Exh. BSG/JES-1, Sch. JES-5?

Response: The depreciation and O&M Expenses on the LNG and propane plants are included in Exh. BSG/JES-1, Sch. JES-5.